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TARIFF

OF

CUSTOMS' DUTIES

LEVIED ON THE

EUROPEAN FRONTIER

OF

THE EMPIRE OF RUSSIA

AND

KINGDOM OF POLAND

FROM THE 1st (13th) JANUARY 1869.

TRANSLATED BY

T. MICHELL,

HER BRITANNIC MAJESTY'S CONSUL AT ST-PETERSBURG,

AND REVISED BY THE

IMPERIAL RUSSIAN DEPARTMENT

OF TRADE AND MANUFACTURES.

PUBLISHED FOR THE BENEFIT

OF THE

BRITISH SEAMEN'S HOSPITAL AT CRONSTADT.

ST-PETERSBURG.

1868.

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PART III.

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IMPORT DUTIES.

PART THE FIRST.

GOODS ADMITTED FREE OF DUTY.

I. Articles of Food.

1	Corn in grain of all kinds, except rice (§ 46).	—	—	—	—	—	—	—
2	Vegetables of every kind, fresh and dried, not pressed (§ 50); chicory in plants and roots, not prepared.	—	—	—	—	—	—	—
3	Aniseed, caraway seed, stellated aniseed in husks and without husks; coriander seed and mustard, dry, not prepared.	—	—	—	—	—	—	—
4	Currants.	—	—	—	—	—	—	—
5	Lemon, orange and bitter orange peel, dried, not candied; peel of bitter oranges salted, and unripe, dried bitter oranges.	—	—	—	—	—	—	—
6	Articles of food not specially mentioned.	—	—	—	—	—	—	—

II. Raw and Half-manufactured materials.

7	Clays, for building and manufacturing purposes, except those specially mentioned (§ 108 a. 2); alabaster, gypsum not worked, gypsum stone, lime, cement, Puzzolana, Trass, soap stone or talc, in pieces and ground, and chalk not refined.	—	—	—	—	—	—	—
8	Stone, common, of all kinds, not worked, mica; filtering stones, mill stones, Swedish and other whetstones, slabs of every kind for staircases and floors; marble steps and kerbstones, stones for lithographical purposes, slate not worked, also in *laminæ* for roofs, flint in pieces, ground and calcined, gold and silver sand for blotting, broken glass.	—	—	—	—	—	—	—
	Obs. Lithographic stones with words and drawings must pass through the Censors' office.							

Description of goods.	DUTY. In Russian Coins, Weights and Measures.			English Equivalents. at 38d per R.			
	Rbls	C.	Per	L.	S.	D.	Per
Stones, precious, not set; real pearls in beads and on strings, garnets, coral, real and artificial, not worked, (in pieces not cut and not pierced.)	—	—	—	—	—	—	—
Stones, artificial, in imitation of real and precious stones, as well as artificial stone for mosaic work (*tesseræ*) and mosaic work not set.	—	—	—	—	—	—	—
Jet or black amber, mother of pearl, tortoise shell, amber (yellow), meer-schaum, not worked; enamel in lumps and powder, except blue enamel, which is admitted under § 118.	—	—	—	—	—	—	—
Potash ordinary, pearl ash, Stassfurth salts (*abraum-salz*), and chloride of calcium, refined or not refined.	—	—	—	—	—	—	—
Sulphur of all kinds and flowers of sulphur; also paper saturated with sulphur.	—	—	—	—	—	—	—
Metallic and mineral ores of every kind, graphite or plumbago, loadstone, and marcasite in ore or in grains; also metals of every kind, not worked, nor specially denominated; copper *scoriæ*, iron in powder, cast iron shavings, bronze powder, etc.	—	—	—	—	—	—	—
Coal, charcoal of wood or turf, coke, and turf; also coal filters.	—	—	—	—	—	—	—
Obs. Coal and coke imported through Custom Houses in the kingdom of Poland pay a duty of $^1/_2$ cop. per Poud.	—	—	—	—	—	—	—
Tar of all kinds, of wood, of coal or of naphta, (the residue obtained after the distillation of oils from naptha), pyrolignite or brown and grey acetate of lime; pitch, fluid or thick; fossil tar, liquid or thick (asphalte, mineral wax, naphtagil etc.), as well as bird lime.	—	—	—	—	—	—	—
Substances for tanning, viz: bark of all kinds, acorns; extracts for tanning, of catechu or *terra Japonica*, and kino.	—	—	—	—	—	—	—
Guano and other manures.	—	—	—	—	—	—	—
Timber of every description, not specially mentioned.	—	—	—	—	—	—	—
Corkwood, not worked.	—	—	—	—	—	—	—
Carding thistles.	—	—	—	—	—	—	—
Plants, fresh and dried of all kinds, viz: hay, straw, cleaned or not, bulbs, bark, grass, flowers, roots, seeds (except those specially mentioned) and all other plants and parts of plants and vegetable products used in medicine.	—	—	—	—	—	—	—
Obs. The importation of Cocculus Indicus berries used in fishing is prohibited.							
Lemon juice without sugar; extract of fir-tree spines (*Fichtennadel-Extract*), *Maitrank*, liquorice (*succus liquiritiae*), and bran of almonds, not scented.	—	—	—	—	—	—	—

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
24	Fibrous vegetable substances used in manufactures, in a raw state:—							
	1) Cotton, raw.	—	—	—	—	—	—	—
	2) Flax and hemp, combed or not combed, flax and hemp waste and combings; wool of fir tree spines, jute, New Zealand flax, vegetable hair, Manilla hemp, fibre of nettles and other vegetable subtances used as substitutes for flax and hemp, in their raw state.	—	—	—	—	—	—	—
25	Rags of all kinds, paper shreds, papier maché, *carton pierre*, and paper pulp not worked.	—	—	—	—	—	—	—
26	Animal products, viz:							
	1) Bones of every kind raw, not worked, burnt or ground; also animal charcoal.	—	—	—	—	—	—	—
	2) Horn of every kind, and hoofs.	—	—	—	—	—	—	—
	3) Hair of every kind not worked, and sweepings of wool.	—	—	—	—	—	—	—
	4) Fine hair, down, and feathers, except those specially mentioned.		—	—	—	—	—	—
	5) Skins not dressed, or hides salted and dried of every kind, except those which come under the denomination of peltries (§ 85); also fish skins, dressed, and shreds of raw, undressed skins.	—	—	—	—	—	—	—
	6) Wax, paraffine, stearine, spermaceti, fish and whale blubber, tallow and fish-oil; also compositions of wax for dressing trees.	—	—	—	—	—	—	—
	7) Whalebone, raw, undressed.	—	—	—	—	—	—	—
	8) Silk waste (*bourre de soie*), not combed, silk sweepings of every kind and cocoons.	—	—	—	—	—	—	—
	9) Parts of animals and animal products used in medicine and not specially mentioned.	—	—	—	—	—	—	—
	III. Animals.							
27	Domestic animals, horses, and live animals of every kind, except those specially mentioned in § 67.	—	—	—	—	—	—	—
	IV. Manufactures.							
28	Bricks, ordinary and of cement, fire bricks, tiles for roofing, slabs of fire clay; drainage and water pipes, except of metal.	—	—	—	—	—	—	—
29	Carpenters' work of every kind; also axles, jambs, spokes, naves (of wheels), wheelbarrows, carts, and other rough articles not specially mentioned; and all coopers'work.	—	—	—	—	—	—	—
	Obs. Wooden pegs for shoes pay 25 cop. per poud under § 180 *obs.* 1.							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
30	Basket work, common, of cane, willow, common straw, wood bark or laths etc.; floormats of those materials; mats and bags of the same; shôes of reed; furniture of lath wood, of straw etc.; shave-grass and other similar plants worked up.	—	—	—	—	—	—	—
31	Tinder, of wood etc., and paper saturated with saltpetre.	—	—	—	—	—	—	—
32	Parchment.	—	—	—	—	—	—	—
33	Wax, all manufactures of, except candles (§ 238)	—	—	—	—	—	—	—
34	Shears for sheep-shearing and for napping.	—	—	—	—	—	—	—
	Obs. y shears are understood such scissors as consist of two lades connected at one end by a semicircular spring.							
35	Implements machinery, apparatus and fittings thereto :	—	—	—	—	—	—	—
	1) Agricultural machinery, ploughs, harrows, and other agricultural machinery, without their steam engines and not specially mentioned.	—	—	—	—	—	—	—
	2) Machinery for dressing various fibrous substances, such as: working machinery: unreeling, breaking, carding, batting, spinning, warping, weaving, napping and nap-shearing machinery; also machinery and apparatus for paper making and printing.	—	—	—	—	—	—	—
	3) Models of every kind of machinery and apparatus.	—	—	—	—	—	—	—
	4) Weaving reeds of every kind, also dents and rods for making the same; rods and shuttles for weaving frames, steel and iron teeth for heckles; heckles for flax and hemp and cards of every kind.	—	—	—	—	—	—	—
	Obs. 1) Duplicate parts of the above mentioned machinery and apparatus and also the indispensable fittings thereof, imported together with them, are admitted free. Those imported separately from machinery and apparatus, pay under § 175 a. 3.							
	2) It is explained in *Obs.* to § 175 a. 3 what articles should be considered as fittings of machinery.							
36	Sea and river going vessels of every description with their rigging, either entire or taken to pieces.	—	—	—	—	—	—	—
37	Physical instruments: thermometers, barometers, microscopes (without ornaments of bronze etc.); astronomical instruments, manometers, astronomical clocks and chronometers; telescopes and watches in the shape of thermometers; water gauges and gasometers of every kind; optical and burning glasses, spectacle and eye glasses, not set.	—	—	—	—	—	—	—

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
38	Vessels and apparatus for chymists, of platinum, clay, sandstone, fire clay, porcelain, earthenware, serpentine etc., not having the appearance of ordinary utensils; such as: alembics, crucibles, retorts, evaporating vessels, worms; also all articles and implements of platinum for manufactories, works, and trades.	—	—	—	—	—	—	—
39	Books and music printed, etc., and manuscripts bound and not bound, geographical maps and globes etc.; pictures, engravings, lithographs, prints and drawings without frames.	—	—	—	—	—	—	—
	Obs. 1. The articles mentioned in the above § are subject to the rules of the Censorship.							
	Obs. 2. In case the pictures etc. are imported in frames the latter alone are liable to duty							
40	Articles for collections or museums of archæology, numismatics and natural history; such as: stuffed animals, birds, fishes, etc., empty shells of every kind, dried plants on paper, animals in spirits, minerals, petrifactions, mummies, and Egyptian, Greek Roman and other antiquities; medals, ancient coins, weapons, pottery, and other similar curiosities not having the character of merchandize.	—	—	—	—	—	—	—
41	Art sculpture, ancient and modern, of marble, of bronze and other metals; such as statues, busts, bas-reliefs, vases, monuments, mantelpieces etc.	—	—	—	—	—	—	—
	Obs. The works of art above specified are only admitted free of duty through the Custom houses of St. Petersburg and Warsaw. They must be certified as works of art, at St. Petersburg, by a Professor of the Imperial Academy of Arts, and at Warsaw by a teacher of the School of Art in that city.							
42	Patterns of stuffs of all kinds, measuring less than 1 arshin.	—	—	—	—	—	—	—

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls.	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
	PART THE SECOND.							
	GOODS LIABLE TO DUTY.							
	SECTION I.							
	ARTICLES OF FOOD.							
	I. Breadstuffs.							
43	Flour, malt, and grits:							
	1) of wheat, speltwheat, peas and beans	—	7	Poud.	—	—	8	Cwt. *)
	2) of rye, barley, and maize	—	4	»	—	—	5	»
	3) of oats and buckwheat	—	3	»	—	—	3½	»
44	Pearl barley and manna grits, (semolina)	—	4	»	—	—	5	»
45	Potato flour (fecula) and starch	—	55	»	—	5	5	»
46	Rice	—	50	»	—	4	11	»
	Obs. Rice in the husk, imported at St. Petersburg, is liable to a duty of 20 cop. per poud, (1/11 ½d p. Cwt.)							
47	Vermicelli and maccaroni, sago and arrowroot.	1	—	»	—	9	9	»
48	Yeast of beer, dried and pressed	—	75	»	—	7	5	»

*) In converting Russian Coins, Weights and Measures into English equivalents, the rouble has been taken at par (38d), the Poud at 36·08 ℔, the Russian Pound at 14·43 oz., and the arshin at 28 inches. The present depreciated state of the Russian currency (with an exchange of 32 or 33¹ to the Rouble) reduces the above rates in sterling by about 13 per cent.

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents. at 38d per R. L.	S.	D.	Per
	II. Salt.							
49	Salt, culinary, of every description:							
	1) By sea and by land, with the exception of the places of import mentioned below	—	38½	Poud.	—	3	8½	Cwt.
	2) In the ports of the White Sea	—	22	»	—	2	2	»
	Obs. In the ports of the Government of Archangel 21,000 pouds of salt may be imported, annually, free of duty, for the purpose of curing fish, and any quantity may be brought free of duty to the Murman Coast of the White Sea for the same purpose. The distribution of the above quantity among the fishing population of the Government of Archangel, as well as a supervision over the employment of the salt for the purpose specified, devolve on the Governor of Archangel.							
	3) At the Custom houses on the Polish frontier and in the Ports of the Black and Azof Seas			Prohibited.				
	Obs. Salt imported at the Custom houses on the Polish frontier is admitted free of duty if destined for Government use, by special authority in each case of the Ministry of Finance.							
	III. Vegetables and Fruit.							
50	Fruit and berries:							
	1) Fresh, salted and soaked, except the fruit mentioned below; vegetables, salted, soaked, dried and pressed; also boiled residuum of grapes (*bekmes*).	—	50	P.Gr.	—	4	11	Cwt.G.
	Obs. Fruit and vegetables in hermetically closed vessels pay duty under § 62.							
	2) Oranges, lemons, and bitter oranges	—	25	»	—	2	5½	»
	3) Grapes, fresh	1	30	»	—	12	8½	»
	Obs. On clearing the fresh fruit and berries above mentioned, the receiver of the goods may put aside the fruit damaged during carriage, without paying duty on the quantity which he may take out; or he may pay duty on the whole, without picking out the damaged fruit, and obtain a reduction of 25% of the duty.							
51	Capers and olives, dried, pickled and in oil; imported in casks, baskets etc., not in hermetically closed vessels	1	—	Poud.	—	9	9	Cwt.
	Obs. Capers and olives in vinegar and oil, imported in vessels of glass, clay etc., hermetically closed, pay under § 62.							

Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents, at 33d per R. L	S.	D.	Per
Carouba beans	—	35	Poud.	—	3	5	Cwt.
Nuts:							
1) Of all kinds, forest and garden nuts, except those specially mentioned, peach kernels, chesnuts and cocoa nuts	—	50	»	—	4	11	»
2) Almonds with and without husks	1	65	»	—	16	2	»
Fruit and berries, dried, of all kinds, such as: prunes, figs, raisins, dates, etc., not in sugar; also Turkish confectionery or so called Rahat-Lukum and Alva or Halva	1	—	»	—	9	9	»
Obs. When the fruit specified in § 54 is imported in wooden or paper boxes, the duty is leviable on the weight inclusive of such boxes.							
IV. Grocery Goods.							
Beef, salted, smoked and dried, and sausages	»	66	»	—	6	6½	»
Cheese	4	—	»	1	19	2	»
Obs. Cheese imported in lead or tin wrappers pays duty on the weight inclusive of such wrappers.							
Butter	—	40	»	—	3	11	»
Honey, and honey treacle	—	66	»	—	6	6½	»
Treacle of cane sugar, of beetroot sugar, of fecula etc., except of honey; also sugar of milk	1	10	Pd.Gr.	—	10	9	Cwt.G.
Confectionery (sweetmeats), preserves, assia in pots and jars, fruit in liqueurs, in rum, in brandy, in syrup, in juice, and fruit syrup; fruit boiled thick without sugar; *Pastila*, chocolate, and ground cocoa	5	—	»	2	9	1	»
Ginger bread, *pâtés*, and English and American biscuits, with or without sugar	3	—	»	1	9	6	»
Condiments of every kind, such as prepared mustard, soy, pickles, also capers, olives and all fruits and vegetables in oil, vinegar, or otherwise preserved, (except those specially mentioned) imported in glass, clay, tin, and other hermetically sealed vessels	3	—	»	1	9	6	»
Truffles, *mousserons*, *champignons* and other mushrooms, in vinegar, oil or salt; also dried and fresh truffles	4	—	»	1	19	2	»
Mushrooms, dried, (except such as are only used for medicinal purposes, § 22)	—	40	»	—	3	11	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
65	Fish:							
	1) Marinated, prepared in oil and stuffed (*farcis*), and caviar, imported in hermetically sealed vessels	3	—	Pd.Gr.	1	9	6	Cwt.G.
	2) Salted and smoked (except herrings), imported in barrels or any other large vessels:							
	Through all Custom Houses, except those of the District of Kubei	1	10	»	—	10	9	»
	Within the Custom House District of Kubei	—	60	»	—	5	11	»
	Obs. Dried cod, and dried cod heads, brought to the ports of the government of Archangel by the inhabitants of the coast of that Government are admitted duty free, in conformity with § 1308 of the Customs' Laws, Vol. VI.							
66	Herrings:							
	1) Smoked	—	20	»	—	1	11½	»
	2) Salted, in barrels weighing up to 10 Pouds each (gross) .	1	—	Barrel	—	3	2	Barrel
	3) » » » smaller size	—	10	Pd.Gr.	—	1	—	Cwt.G.
	4) » Norwegian, brought to the ports of the Government of Archangel by the inhabitants of the coast of that Government	—	4	»	—	—	5	»
	Obs to §§ 65 and 66. All fish cured by Russian subjects and imported in Russian vessels, is admitted free of duty.							
67	Oysters, lobsters, crabs, mussels, cuttle-fish, snails, etc.; fresh, dried, salted, or marinated	1	10	Poud.	—	10	9	Cwt.
	Obs. If imported in hermetically sealed vessels, they pay duty under § 62.							
68	Chicory and acorns roasted, and other substitutes for coffee, in lumps or pressed, but without admixture of coffee (*vide* obs. to § 70).	—	25	»	—	2	5½	»
	Obs. Chicory in its raw state (in plants and roots) and acorns not roasted, are admitted free of duty under § 22.							
69	Laurel leaves and berries, and galangal	1	—	»	—	9	9	»
	V. Colonial Produce.							
70	Coffee in beans	1	50	»	—	14	8	»
	Obs. Coffee, roasted and ground, as well as any substitute thereof in the condition of flour or with admixture of coffee, pays duty under § 70.							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L	S.	D.	Per
71	Cocoa in beans and cocoa shells	1	50	Poud.	—	14	8	Cwt.
	Obs. Cocoa, ground, *vide* § 60.							
72	Spices:							
	1) Vanilla and saffron	8	—	»	3	18	8	»
	2) Cardamom, mace, nutmegs, and cinnamon	2	50	»	1	4	7	»
	3) Cloves, clove heads, pepper, ginger and all other spices not specially mentioned	1	50	»	—	14	8	»
73	Sugar:							
	1) Raw and crushed or pounded, without admixture of lumps, of every kind:							
	by sea	3	—	»	1	9	6	»
	» land	2	50	»	1	4	7	»
	2) Refined, lumps, and sugar candy, in loaves and pieces:							
	by sea	4	50	»	2	4	1	»
	» land.	4	—	»	1	19	2	»
74	Tobacco:							
	1) In the leaf and in bundles, with or without stalks, and tobacco stalks	4	40	»	2	3	1	»
	2) Tobacco for smoking and for snuff, cut of every kind, twisted, in rolls, cakes, etc.	26	40	»	12	19	6	»
	3) Cigars, and cut tobacco wrapped in leaves	2	20	℔	—	7	8½	℔
	4) Snuff, ground, and of every description	—	88	»	—	3	1¾	»
	Obs. The importation of tobacco of every kind through the Custom Houses of the kingdom of Poland can only be permitted by special authority of the Minister of Finance.							
75	Tea:							
	1) Flower, green and yellow	22	—	Poud.	10	16	3	Cwt.
	2) Ordinary black tea, (the tea of commerce); tea in stalks, and brick tea	15	40	»	7	11	3	»
	VI. Drinks.							
76	Arack, rum, French brandy (cognac), and spirit distilled from plums, imported in casks or barrels	8	50	Pd.Gr.	4	3	7	Cwt.G.
77	Spirits distilled from corn, in bottles; liqueurs, Kirsch-wasser, gin, whiskey, spirituous infusions; also rum, arack, French brandy, and spirit distilled from plums, in bottles	—	65	Bottle.	—	2	1	Bottle.
	Obs. The importation in casks of spirituous liquors distilled from corn is prohibited.							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
78	Wine:							
	1) Imported in casks or barrels; except the descriptions of wine enumerated below	2	30	Pd.Gr.	1	2	7 1/8	Cwt.G.
	2) Greek wines imported in casks or barrels	1	45	»	—	14	2	»
	3) Wine imported in bottles, not sparkling	—	33	Bottle.	—	1	0 3/4	Bottle.
	4) » » » » sparkling, of every kind . . .	1	—	»	—	3	2	»
79	Mead, cherry wine, porter and ale, of every kind:							
	1) In casks	1	—	Pd.Gr.	—	9	9	Cwt.G.
	2) » bottles	—	15	Bottle.	—	—	5 3/4	Bottle.
80	Vinegar of every kind (except toilet vinegar); also cider and perry:							
	1) In casks	1	—	Pd.Gr.	—	9	9	Cwt.G.
	2) » bottles	—	10	Bottle.	—	—	3 3/4	Bottle.
	Gen. Obs. to §§ on Drinks. On the importation of wine and other drinks in casks over the Western land frontier for the purpose of being bonded at the Custom Houses of St. Petersburg, Riga, Moscow or Odessa, the sum of 8 cop. will be deducted from every rouble of duty, in favour of the owner of the goods.							
81	Waters, gaseous, not containing alcohol, such as carbonic acid and soda waters; also mineral waters of every kind, natural or artificial	—	2	Jar or Bottle.	—	—	3/4	Jar or Bottle.
82	Fruit juice, containing no sugar, with the exception of lemon juice, with or without admixture of alcohol	—	45	Pd.Gr.	—	4	5	Cwt.G.
	Obs. Fruit juice containing an admixture of alcohol, is liable to an additional duty of 8 cop. on each degree of alcohol, in addition to the duty of 45 cop. per Poud. The importation of fruit juice containing more than 16 degrees, (by Tralles), of alcohol, is prohibited.							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
	SECTION II.							
	RAW AND HALF-MANUFACTURED MATERIALS.							
	I. Vegetable and animal substances, miscellaneous.							
83	Wood:							
	1) Exotic, for joiners' and turners' work; such as: pockwood, (*lignum vitæ*), cedar, cypress, mahogany, walnut wood, palixander, palm and all kinds of odoriferous wood, in blocks logs, and deals	—	5	Poud.	—	—	6	Cwt.
	2) In sheets or veneer, of every kind	—	44	»	—	4	4	»
	Obs. 1. For dye woods of every description *vide* § 109.							
	Obs. 2. Sheets up to ¼ vershok in thickness will be considered as veneer.							
84	Hides and skins, dressed:							
	1) Small: calf-skin, tanned, prepared with alum, and tawed; also morocco leather, kid, chamois, and all skins cut for boots and shoes	8	—	»	3	18	8	»
	2) Large: ox, cow, horse, and pig skins, tanned, prepared with alum or tawed, and straps of walrus skin	4	40	»	2	3	1	»
	3) Lacquered of all kinds	6	—	»	2	19	0	»
	Obs. Leather shreds pay the same duty as the description of leather to which they belong. They are admitted free of duty if in a raw state (§ 26 a. 5).							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
85	Peltries:							
	1) Skins (furs) of all kinds, except those specially mentioned	10	—	Poud.	4	18	3	Cwt.
	2) Sable, blue fox, fisher *(mustela canadensis)*, chinchilla, marten, and swanskin	20	—	»	9	16	7	»
	3) Skins and tails of the musk rat	5	—	»	2	9	1	»
	4) Fox, marten, and otter skins brought to the ports of the government of Archangel by the inhabitants of the coast .	5	—	»	2	9	1	»
	Obs. 1) Walrus, elk, seal, and white grampus skins (*belouga*) brought to the ports of the government of Archangel by the inhabitants of the coast, as well as all peltries of Russian origin imported in Russian ships, excepting those specified in a. 4, are admitted free of duty.							
	Obs. 2) The importation of skins of the sea-otter remains prohibited until further notice.							
	Obs. 3 Sheep skins not dyed nor dressed are admitted free of duty.							
86	Whalebone, dressed and prepared, in ribs	2	—	»	—	19	8	»
	Obs. 1) Raw and not prepared whalebone is admitted free of duty, under § 26 a. 7.							
	Obs. 2) Small ribs of cane used in umbrella making in lieu of whalebone pay duty under this §.							
87	Sponge	1	65	»	—	16	2	»
	II. Weaving and spinning materials.							
88	Hemp and flax yarn of all kinds, and yarn of jute	4	—	»	1	19	2	»
89	Silk:							
	1) Raw and silk waste or *bourre de soie*, carded (silk wadding), dyed or not dyed	—	50	»	—	4	11	»
	Obs. Silk waste, not carded, of all kinds as well as cocoons are admitted free of duty under § 26 a. 8.							
	2) Twist, Tram and Organzine; also sewing silk and silk wound, for woof or warp, dyed or not dyed	5	—	»	2	9	1	»
	3) Yarn of *bourre de soie* or silk waste, and all yarn of wool and fine hair, mixed with silk, dyed, not dyed and printed.	4	50	»	2	4	1	»
90	Wool:							
	1) Raw, washed and not washed, not dyed, also flock wool and cloth shearings	—	22	»	—	2	2	»
	2) Wool not spun of every kind, dyed; also artificial wool (shoddy, mungo)	—	44	»	—	4	4	»
	3) Wool and fine hair of every description, spun, mixed or not with cotton, flax, or hemp	4	50	»	2	4	1	»

Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
Cotton wadding, carded, and gummed in sheets	1	10	Poud.	—	10	9	Cwt.
Obs. Raw cotton is admitted free of duty under § 24. a. 1.							
Cotton yarn :							
1) Grey and bleached	3	25	»	1	11	11½	»
2) Dyed, in all colours, also mixed with tinsel	4	25	»	2	1	7½	»
Wicks of cotton or of any other material	3	25	»	1	11	11½	»
III. Metals unwrought.							
Cast iron in pigs, bars and scrap	—	5	»	—	—	6	»
Iron:							
1) Iron in bars, assorted and rolled of all kinds, having a breadth or diameter of ¼ to 7 inches, and scrap . . .	—	35	»	—	3	5	»
2) Armour plates, boiler plates, and sheet iron; and all other iron having a breadth or diameter of more than 7 inches	—	50	»	—	4	11	»
3) Rails	—	20	»	—	1	11½	»
Obs. Manufacturers of machinery employing steam or water power, may, with the permission of the Minister of Finance, import cast and wrought iron free of duty, in such quantities as may be required for the manufacture and fitting of machinery at their respective Works.							
Tin plate, lacquered and not lacquered, also all kinds of sheet iron covered with zinc, copper, or any other metal	1	25	»	—	12	2½	»
Steel.	—	80	»	—	7	10	»
Copper, red and yellow, in pigs, sheets, bars, and filings; brass in pigs, rolls and scrap; metallic alloys, such as: Pinchbeck, Prince's metal, Argentine, German silver, Britannia metal, etc. in pigs, sheets, and scrap	—	60	»	—	5	11	»
Obs. The rate of duty under this Paragraph is applicable to metallic cylinders, engraved and not engraved, for the use of print works, paper mills, and other manufactories; and also to forged and roughly finished copper basins or vessels, flat or deep, used in distilleries, beetroot sugar and other manufactories.							
Tin in blocks, bars, sheets, and scrap; and amalgam for mirrors	—	20	»	—	1	11½	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents, at 38d per R. L.	S.	D.	Per
100	Quicksilver.	1	10	Poud.	—	10	9	Cwt.
101	Lead in pigs, rolls, sheets and pipes of all kinds; litharge and lead ashes of every description	—	5	»	—	—	6	»
102	Zinc or spelter:							
	1) In blocks.	—	30	»	—	2	11½	»
	2) » sheets	—	60	»	—	5	11	»
	IV. Drugs, etc.							
	A) *Gums, resins, tar, and products of the same.*							
103	Gums, resins, gum-resins and balsams:							
	1) Of all kinds, except those specially mentioned, caoutchouc or gum elastic, and gutta-percha, in bladders and pieces, not worked; caoutchouc, fluid; albumen of all kinds; camphor and manna	—	30	»	—	2	11½	»
	2) Storax or common incense	1	—	»	—	9	9	»
	3) Gum benzoin, ambergris; Tolutan and Peruvian Balsams.	4	—	»	1	19	2	»
104	White rosin, (galipot) colophony	—	10	»	—	1	—	»
105	Naphta, black, raw, and not refined, of every kind	—	15	»	—	1	6	»
106	Volatile oils for lighting purposes, viz, petroleum, kerosine, photogen, gazoline etc.; also benzine, naphta refined, and paraffine paste for lubricating machinery	—	55	»	—	5	5	»
107	Turpentine and oil of turpentine, of all kinds	—	30	»	—	2	11½	»
	B) *Colours and dye stuffs.*							
108	Natural dye stuffs:							
	1) Vegetable: Avignon and buckthorn berries, pastel, woad, quercitron, henna leaves, madder (root), curcuma or turmeric, in roots and ground, alkanet (root), carthamus (safflower), gall nuts and divi-divi	—	5	»	—	—	6	»
	2) Tinctorial earths of all kinds, raw and calcined, viz, ochre umber, sienna, Verona green, bolus; and white chalk, refined	—	5	»	—	—	6	»
109	Dye woods:							
	1) In logs and blocks, and sumach in every form	—	5	»	—	—	6	»
	2) Ground and bruised	—	25	»	—	2	5½	»
110	Archil, lacmus, arnatto, *schüttgelb* or woad-lake; and kermès grains	—	25	»	—	2	5½	»
111	Madder, ground	—	50	»	—	4	11	»
112	Indigo in every form, except extract of indigo (*vide* § 119 a. 3) .	3	—	»	1	9	6	»
113	Cochineal in every form, except extract of cochineal (*vide* § 119 a.3)	2	60	»	1	5	7	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents. at 33d per R. L.	S.	D.	Per
114	Prussian and Paris blue, ultramarine, natural and artificial; also blue of all kinds used in washing	2	—	Poud.	—	19	8	Cwt.
115	White lead and white of zinc	—	50	»	—	4	11	»
116	Red lead	—	25	»	—	2	5½	»
117	Verdigris	2	50	»	1	4	7	»
118	Colours: cupreous, (except verdigris); as well as arsenical and cobalt colours (including smalt); colours of antimony, (including golden sulphuret of antimony) and of chrome; also cinnabar	2	—	»	—	19	8	«
119	Extracts of colouring materials:							
	1) Of all kinds, except those specially mentioned	1	50	»	—	14	8	»
	2) Garancine, flowers of madder, and other preparations of madder in powder	2	50	»	1	4	7	»
	3) Extracts of indigo, cochineal, (carmine and lake of all kinds), carthamine, extract of madder, and madder lake	4	40	»	2	3	1	»
120	Aniline colours and all colours of coal tar; picric acid, and murexide	4	40	»	2	3	1	»
121	Miniature colours of all kinds, in cakes, in powder, on shells and in bladders; cassius or golden purple and Indian ink	4	40	»	2	3	1	»
	Obs. Miniature colours of every kind in cakes, imported in boxes handsomely finished or with ornaments, pay duty under § 229.							
122	Ink, ink powder, and blacking	1	10	»	—	10	9	»
123	Colours and dye stuffs not specially mentioned, in lumps, pieces, or ground, dry, and prepared with water or oil	1	10	»	—	10	9	»
	C) *Chemical products and materials for the same.*							
124	Antimony, in raw and metallic state	—	20	»	—	1	11½	»
125	Borax, raw and refined	—	10	»	—	1	—	»
126	Tartar, raw and refined, cream of tartar, crystals of tartar and tartrate of potash	—	20	»	—	1	11½	»
127	Sal ammoniac, carbonate of ammonia and all salts of ammonia, raw and refined, as well as liquid ammonia	—	20	»	—	1	11½	»
128	Sulphate of baryta in every form	—	50	»	—	4	11	»
129	Arsenic in a metallic state, white (arsenical acid), yellow sulphide of arsenic (*orpiment*) and red sulphide of arsenic (*réalgar*).	—	50	»	—	4	11	»
	Obs. Arsenic is only allowed to be imported in double casks or cases.							
130	Ferrocyanide of potassium or yellow prussiate of potash; red prussiate of potash; chromate of potash, neutral and acid; as well as saltpetre not refined.	2	—	»	—	19	8	»
	Obs. The importation of refined saltpetre is prohibited.							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
131	Alum, calcined and of all kinds, and sulphate of alumina (a substitute for alum)	—	20	Poud.	—	1	11½	Cwt.
132	Nitrate of soda or Chilian salpetre; the condensed mother-lye of Kreutznach waters; Vichy salts, and all natural salts not specially mentioned	—	5	»	—	—	6	»
133	Silicates of natron and potash (fusible glass) and preparations for washing wool, of fusible glass, soda etc.; also bicarbonate of soda	—	20	»	—	1	11½	»
134	Soda:							
	1) Crystalised	—	10	»	—	1	—	»
	2) Calcined	—	20	»	—	1	11½	»
	3) Caustic	—	30	»	—	2	11½	»
135	Glauber's salts and carbonate and sulphate of magnesia	—	10	»	—	1	—	»
136	Nitric and muriatic or hydrocloric acids and chloride of lime and bleaching liquor	—	40	»	—	3	11	»
137	Oxalic acid; acetic acid, citric acid, and tartaric acid; and salt of sorrel (oxalate of potash)	2	20	»	1	1	7½	»
138	Sulphuric acid (oil of vitriol) and sulphuret of carbon	—	20	»	—	1	11½	»
139	Vitriols:							
	1) Of iron, or green copperas	—	20	»	—	1	11½	»
	2) Of copper, or blue copperas (sulphate of copper), of zinc or white copperas (sulphate of zinc) and Salzburg vitriol, or double sulphate of iron and copper	—	40	»	—	3	11	»
140	Acids, oxydes, salts and other chemicals not specially mentioned	1	10	»	—	10	9	»
	Obs. Boxes containing chemical reagents for laboratories pay under this §, together with the weight of the utensils and cases.							
	D) *Miscellaneous Drysalters' goods*:							
141	Glue:							
	1) Isinglass of every kind, in lumps, sheets etc., and gelatine for clearing wine	4	40	»	2	3	1	»
	2) Joiner's glue and shoemaker's glue	—	10	»	—	1	—	»
142	Varnishes of spirit or oil	6	60	»	3	4	11	»
143	Bone black	—	20	»	—	1	11½	»
144	Oils:							
	1) Olive or wood oil and all vegetable oils, except those specially mentioned, oil of bones, fat and empyreumatic oils; drying oil and wood oil with admixture of turpentine	1	80	»	—	17	7	»
	2) Essential, scented oils, with or without admixture of fat oils; oils used in medicine and perfumery	12	—	»	5	17	11	»
	3) Cocoa nut and palm oil	—	50	»	—	4	11	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
145	Emery in lumps and powdered, pumice stone, tripoli, hematite, colcothar and other substances for polishing metals etc., mixed with fat, *i. e.* in the shape of thick paste and in any other form; also spread on paper or linen; paste for razor straps; putty for windows, and cement for metals, glass and porcelain	—	25	Poud.	—	2	5½	Cwt.
146	Phosphorus	10	—	»	4	18	3	»
147	Ether, chloroform, and collodium	4	40	»	2	3	1	»
148	Hops and extract of hops	1	10	»	—	10	9	»
149	Opium and lactucarium	10	—	»	4	18	3	»
150	Aromatic waters without admixture of alcohol, such as cherry laurel water, peppermint water; orange flower water, rose water etc.	4	—	»	1	19	2	»
151	Patent medicines in a prepared form, permitted to be imported, according to a special List	3	—	Pd Gr.	1	9	6	Cwt.G.
	Obs. These Lists are prepared by the Medical Council of the Home office, in concert with the Ministry of Finance. (*Vide* Appendix.)							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
	SECTION III.							
	MANUFACTURES.							
	I. Manufactures of stone, clay, and other minerals.							
152	Alabaster worked, with or without ornaments	1	10	Pond.	—	10	9	Cwt.
153	Gypsum, marble, porphyry, serpentine, slate, and other similar stones, worked, with or without ornaments	—	45	»	—	4	5	»
	Obs. Slates for roofing and marble steps and kerb-stones are admitted free under § 7.							
	Gen. Obs. to §§ 152 and 153. If the bronze ornaments evidently constitute the principal value of the object and cannot be separated from it, only half the duty charged on bronze ware is leviable.							
154	Pottery ware of common clay or sandstone:							
	1) Vessels and all pottery ware, except those below mentioned under a. 2	—	20	»	—	1	11¼	»
	2) Objects for the decoration of rooms, coloured and gilt . .	1	—	»	—	9	9	»
155	Earthenware (*faience*):							
	1) White and of one colour, dyed in the paste, without ornaments, although with a moulded pattern	—	75	»	—	7	5	»
	2) The same with patterns, rings, borders and edges of one colour	1	—	»	—	9	9	»
	3) The same with painting, gilding, or with variegated patterns	2	50	»	1	4	7	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
156	Porcelain:							
	1) Porcelain vessels, white or of one colour, with edges or borders coloured or gilt, but without other ornaments . .	4	—	Poud.	1	19	2	Cwt.
	2) Porcelain vessels with painting or with patterns, coloured or gilt, arabesques, flowers and other similar ornaments; as well as objects of porcelain or *biscuit*, for the decoration of rooms, white and of one colour, but without painting, gilding or bronze ornaments	8	—	»	3	18	8	»
	3) Articles of porcelain or *biscuit*, for the decoration of rooms, such as vases, *statuettes*, *garnitures* for tables and for rooms, candlesticks and such like objects, with painting, gilding, or bronze ornaments.	16	—	»	7	17	3	»
	Obs. 1. Real porcelain has a white, vitreous fracture and semi-transparency, which distinguishes it from earthenware, which is not semi-transparent. Articles of so called soft or English porcelain, which is likewise semi-transparent, pay the same duty as real porcelain.							
	Obs. 2. Crests and cyphers are not considered ornaments.							
	Obs. 3. The boxes or cases in which porcelain is imported pay duty according to the material of which they are made.							
157	Glasswares:							
	1) Manufactures of bottle-green glass, without ornaments, not cut, nor ground, although with cast letters and patterns .	—	50	»	—	4	11	»
	Obs. All wine bottles brought to harbours in the Black and Azof Seas and to Custom Houses in Bessarabia are admitted free.							
	2) Window glass of every description, white, half-white and of bottle-green colour, and articles of white and semi-white glass, not cut nor ground, and without ornaments, although with finished or ground bottoms, borders, and stoppers, and with cast patterns	1	10	»	—	10	9	»
	3) Window glass coloured, dyed in the paste, milk white, dull, (dimmed), reticulated, and articles of coloured glass, (dyed in the paste) or double glass (with coloured coating), milk white, reticulated, dimmed, (ground with sand), not ground, nor cut, and without ornaments, gilding or silvering, although with cast patterns and ground and finished stoppers, bottoms, and edges	2	—	»	—	19	8	»
	4) Articles of white glass and crystal, cut, and ground, but without ornaments	4	—	»	1	19	2	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
	5) Articles of coloured glass, of one colour or coated (double), dimmed, milk white, reticulated etc., cut and ground; also articles of every description of glass, with painting, gilding, silvering and with patterns engraved or etched; also with bronze and other ornaments	8	—	Poud.	3	18	8	Cwt.
	Obs. If the bronze ornaments evidently constitute the principal value of the article, it pays duty under the paragraph for manufactures of bronze.							
158	**Mirrors and plates for mirrors:**							
	of a superficies up to 100 Sq. Vershoks	—	6	℔	—	—	2½	℔
	» » from 100 » 200 » »	—	¾	Versh	—	—	·1627	inch.
	» » » 201 » 300 » »	—	1	»	—	—	·2171	»
	» » » 301 » 400 » »	—	1½	»	—	—	·3257	»
	» » » 401 » 500 » »	—	2	»	—	—	·4343	»
	» » » 501 » 600 » »	—	2¼	»	—	—	·4885	»
	» » » 601 » 800 » »	—	2½	»	—	—	·5427	»
	» » » 801 » 1200 » »	—	2¾	»	—	—	·5970	»
	» » above 1200 — » »	30	—	piece.	4	15	—	piece.
	Obs. 1. Mirrors and glass plates for mirrors, broken on the way, pay duty separately on each piece measuring more than 25 sq. vershoks, calculating the superficies by the largest regular quadrangle that can be cut out of the pieces. Broken pieces of not more than 25 sq. vershoks are admitted free.							
	Obs. 2. Mirror glasses, ground, without amalgam, pay duty by measurement, according to the above scale for mirrors, but with a deduction of 30% from the amount of duty. Mirror glasses, not ground, are admitted as window glass under § 157 a. 2.							
	Obs. 3. The frames of mirrors pay duty under § 181 *obs.* 2.							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents. at 33d per R. L.	S.	D.	Per
	II. Metals, wrought.							
159	Gold, silver and platinum: —							
	1) Gold in articles of every description, gold jewellery without stones, as well as with stones of every kind, real and counterfeit, pearls etc.	33	—	℔	5	15	6	℔
	2) Silver and *vermeil* or silver gilt, in articles of every kind; silver jewellery, with or without gilding, and with every description of stone, real or counterfeit, pearls etc. . . .	2	20	»	—	7	8½	»
	3) Platinum in articles of every kind, except platinum instruments and utensils for manufactories, works and trades (§ 38)	16	50	»	2	17	9	»
	4) Lace work of gold, silver, or tinsel, gold and silver drawn and spun, spangles, and other ornaments, also ribbons of gold and silver	5	50	»	—	19	3	»
	5) Gold and silver leaf, single and double, in books, together with the weight of the books	1	10	»	—	3	10	»
160	Manufactures of bronze, plated silver, and of various alloys of copper:							
	1) Articles of bronze and other alloys of copper (except brass), lacquered or not lacquered, entire or in parts, weighing more than 1 ℔ each	12	—	Poud.	5	17	11	Cwt.
	2) Articles of bronze and other alloys of copper (except brass rusted, gilt or silvered; all articles of base metals, gilt and silvered, weighing more than 1 ℔ each; and plated silver of every description	20	-	»	9	16	7	»
	3) Articles of bronze and other alloys of copper (except brass); also of common metals, gilt and silvered, weighing less than 1 ℔ each	40	—	»	19	13	2	»
161	Manufactures of copper and brass, except those specially mentioned, as well as all domestic utensils of copper and brass, in combination with wood, iron, tin plate, leather and other materials	3	—	»	1	9	6	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
162	Cast iron, wrought:							
	1) Iron castings weighing more than 3 ℔ each, without any finish, such as: fire bars, plates, pipes, beams, pillars and cast iron appurtenances for railways	—	50	Poud.	—	4	11	Cwt.
	2) Iron castings, weighing more than 3 ℔ each, filed, turned, drilled, etc., but not polished; also if painted or bronzed, and all utensils of cast iron enamelled . . .	—	80	»	—	7	10	»
	3) Articles of cast iron, polished, although only partly, and with ornaments of bronze or other metals; and all small wares of cast iron weighing up to 3 ℔ each	2	50	»	1	4	7	»
	Obs. If the articles of cast iron polished, mentioned in § 3, weigh more than 1 Poud, they pay duty under § 162 a. 2.							
163	Cast steel, wrought, such as: bells, mortars, plates, tires, axles and carriage springs, with copper naves, nuts, caps and without the same; and other similar articles weighing severally:							
	1) more than 1 Poud	1	35	»	—	13	2	»
	2) up to » » »	4	50	»	2	4	1	»
164	Iron blacksmiths' work of every kind, except that specially mentioned, without filing or with filing along edges or rims, but not polished, such as: anchors, nails, hooks, frames, kitchen ranges etc.; also iron wheels, axles and hoops, iron chains, with links more than ¼ inch thick, domestic utensils of black iron enamelled, and all articles of sheet iron not tinned . .	1	—	»	—	9	9	»
	Obs. Metallic fittings for vessels built for account of Russian subjects and on Russian wharfs are admitted free of duty, by special permission in each case of the Minister of Finance.							
165	Locksmiths' work of iron or steel, weighing up to 1 Poud each, with or without parts of copper:							
	1) Not polished	2	50	»	1	4	7	»
	2) Polished	4	50	»	2	4	1	»
	Obs. All articles of locksmiths' work weighing more than 1 poud each pay duty under § 164, as blacksmiths' work, viz, 1 Rouble per poud.							
166	Manufactures of tin plate (white iron).							
	1) All articles of tin plate, except those specially mentioned below, (a. 2) and all articles of sheet iron, tinned and enamelled (except domestic utensils of black iron, which pay under § 164 as blacksmiths' work)	2	50	»	1	4	7	»
	2) The same with gilding, painting and other ornaments. .	5	—	»	2	9	1	»

Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents. at 38d per R. L.	S.	D.	Per
Wire of iron (and all iron less than 1/4 inch in width or diameter); of steel, copper, brass and of all metallic alloys, tinned or not tinned, covered with zinc (galvanized), or with other metals; wire nails, pegs for pianofortes and metallic wires, together with the weight of the reels on which they are wound; also wire rigging and submarine cables of wire	1	50	Poud.	—	14	8	Cwt.
Manufactures of wire, except those specially mentioned, and wire covered with cotton, silk or other thread; frames for umbrellas or parasols and birdcages of all kinds of wire	3	—	»	1	9	6	»
Needles of steel or iron:							
1) Sewing and all other needles, except those mentioned below	—	50	℔	—	1	9	℔
2) Knitting, packing and threading needles; needles for saddlers and for harness and sailmakers	—	25	»	—	—	10 1/2	»
Cutlery:							
1) Set in common materials, also scissors (except sheep shears which are admitted free under § 34); tweezers, and knife blades, finished and not finished	12	—	Poud.	5	17	11	Cwt.
2) Set in plated silver and other metallic compositions, in ivory and mammoth bone, in tortoise shell, mother of pearl, and in common materials, but with ornaments of bronze, gold, silver, ivory, mammoth bone, tortoise shell, and mother of pearl	24	—	»	11	15	10	»
3) Peasants' pocket knives (*koziki*), set in metal or in other cheap materials	6	—	»	2	19	—	»
Obs. Cutlery set in precious metals pays under § 159 (articles of gold, silver, and platinum).							
Swords, side arms, sword blades and all other blades for side arms; fire arms (except air guns etc., which are prohibited) and all appurtenances thereto	18	—	»	8	16	11	»
Obs. Fire arms imported in boxes and cases with fittings, pay duty inclusive of weight of cases and fittings.							
Scythes and sickles of every kind; chaff-cutters, and movers . . .	—	44	»	—	4	4	»
Tools used in the arts, in trades, in manufactories, works and agriculture, of iron or steel, also with parts of copper or wood; such as saws, files, rubbers, rasps, scrapers, copper tools for bookbinders, for printing and stamping, knives for coopers, bootmakers and harnessmakers; awls; spades, shovels, rakes, hoes forks, etc.; iron boxes and moulds for sugar bakers, moulds for candles; busks for stays, rapiers and traps for animals, etc.							
By sea	—	80	»	—	7	10	»
» land.	—	50	»	—	4	11	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
174	Type for printers, matrices for casting type, metallic and wooden blocks and all forms for printing offices	—	30	Poud.	—	2	11½	Cwt.
175	Machinery and apparatus:							
	1) Locomotives, copper or brass apparatus and also copper or brass parts and fittings of every kind of machinery and apparatus, imported separately	—	75	»	—	7	5	»
	Obs. Under this § are also cleared such apparatus, parts and fittings of machinery and of apparatus in which copper or brass is the principal, although not the only material.							
	2) Locomobiles, and all steam motors, fire steam engines and other appliances against fire; also all machines and apparatus (except those mentioned in a. 1 of this § and in § 35)	—	30	»	—	2	11½	»
	3) Detached parts and fittings of every kind of machinery and apparatus, (except of copper or brass, under a. 1 of this §), imported separately from the machinery or apparatus; including all revolving straps and driving bands (belting) and metallic webs used in manufactories . . .	—	30	»	—	2	11½	»
	Obs. By parts of machinery and apparatus are understood such as have no independent use, and form a direct part of the machinery or apparatus and cannot be employed except in combination with other machinery etc., such as steam cylinders, pistons, cranks, eccentrics, connecting rods, flywheels, cheeks, trestles, and spindles. Fittings of machinery and apparatus, are all such articles as do not form a direct and immediate part of machinery etc., but are used in setting it up or in connecting it with other machinery or apparatus, such as: railings, staircases, gearing or shafting, corbels, (brackets) pullies, driving straps, cords for spinning machinery, connecting pipes, oil-cups, and metallic webs.							
176	Articles of tin or zinc, and of Britannia metal:							
	1) Not polished and not painted	1	—	»	—	9	9	»
	2) Polished and painted	2	50	»	1	4	7	»
177	Lead, wrought, except articles specially mentioned (§ 101), shot and articles of type-metal (composition of lead and antimony) . .	—	80	»	—	7	10	»
178	White and yellow tinsel in books, together with the weight of the books, and foil of every kind	—	15	℔	—	—	6½	℔

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
	III. Manufactures of Wood, India Rubber, Rags and Straw.							
179	Corkwood, worked, such as corks, bungs etc.	2	—	Poud	—	19	8	Cwt.
180	Joiners' and turners' work:							
	1) Of common wood, not varnished, not polished and without applications or veneer, including birdcages of wood and wooden pegs for boots	—	25	»	—	2	5½	»
	Obs. Small turned articles of wood weighing less than 1 ℔ each pay under a. 2 of this §.							
	2) The same polished, varnished, with applications or veneer, gilt, silvered, or with gilt or silvered ornaments	1	10	»	—	10	9	»
	Obs. Furniture dutiable under arts 1 and 2 of this §, covered with leather or with any texture, pays 25 % above the duties laid down under this §.							
	3) The same with ornaments of bronze and other materials, with incrustations of wood, copper, steel, mother of pearl, ivory, tortoise shell etc.; excepting articles weighing less than 3 ℔ each which are admitted under § 227	6	—	»	2	19	—	»
	Gen. obs. Handles, rings, legs, rollers etc. are not considered as bronze ornaments.							
181	Carving in wood of all kinds, including frames, with or without mirrors or pictures	3	75	»	1	16	11	»
	Obs. 1. The same duty is leviable on articles of felt, picked oakum, papier-mâché and *carton-pierre*, having the appearance of carvers' or turners' work in wood, except similar work not painted or polished, (§ 183 a. 7).							
	Obs. 2. Frames with mirrors and pictures, if such cannot be weighed separately, pay 22 cop. per arshin, reckoning part of an arshin as an entire arshin.							
182	India rubber or caoutchouc, and gutta percha, worked:							
	1) Articles of India rubber or caoutchouc, and of gutta percha without admixture of other materials	3	30	»	1	12	5½	»
	2) The same with admixture of other materials, except those below mentioned	6	—	»	2	19	—	»
	3) Tissues of India rubber thread covered with other materials; manufactures of such tissues and all ready made clothes of India rubber	22	—	»	10	16	3	»
	4) Boots and shoes of India rubber or caoutchouc and of gutta-percha, whether in combination or not with leather and tissues	10	—	»	4	18	3	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
183	Paper:							
	1) Unsized paper of every kind, white and coloured, without ornaments, also if ruled for music, and paper for embroidery, without patterns	2	—	Poud.	—	19	8	Cwt.
	2) Sized paper of every kind, white and coloured, without ornaments; also paper and transparent cotton tissues for tracing	3	—	»	1	9	6	»
	3) Paper hangings and borders for the same	4	50	»	2	4	1	»
	4) Paper for writing and printing of every kind, with ornaments, such as: gilding, silvering, pastings, borders, crests, cyphers, pictures etc.; also paper made up into envelopes, lamp shades and artificial flowers	8	—	»	3	18	8	»
	5) Paper for cigarettes, tissue paper (*Seidenpapier*); also paper with ornaments and drawings for printers, bookbinders, and confectioners work; sheets with pictures for toys; paper for embroidery with patterns, coloured and not coloured	6	—	»	2	19	—	»
	6) Office and copying books, bound or not, and all kinds of bindings except bookbinders' work, dutiable under § 227 .	11	—	»	5	8	—	»
	7) Pasteboard for use in manufactories, paper bobbins for winding silk, asphalte for roofing (*asphalt-phaltz*), paper covered with tar on one side, and for destruction of insects; also articles of papier-mâché and *carton pierre*, not polished nor painted	—	20	»	—	1	11½	»
	Obs. Articles of papier-mâché and *carton pierre*, lacquered and polished, pay under § 181 (carved wood), but when with ornaments of various materials, under § 227 (small wares); and papier-mâché and *carton pierre* not worked, as well as paper pulp, are admitted free under § 25.							
184	All articles of straw or of wood shavings (chip), mixed or not with horse hair, silk, cotton, flax or hemp, except hats of straw or of shavings, mentioned in § 223	—	80	℔	—	2	10	℔
	IV. Manufactures of Hair, Bristles and Leather.							
185	Human hair, worked	—	60	»	—	2	1	»
186	Horsehair and bristles worked; all tissues of horsehair, sieves of horsehair, articles in bristles set in common wood, without veneer, brushes of bristles, and all brushes for painting . . .	2	20	Poud.	1	1	7½	Cwt.
	Obs. Shaving brushes and all articles in bristles set in various materials, except in common wood without veneer, pay under § 227.							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
187	Manufactures of skin and leather.							
	1) Boots and shoes of every kind, except of caoutchouc and except ladies' shoes of silk tissues	—	55	℔	—	1	11	℔
	2) Ladies' boots and shoes of silk tissues, ready made or partly finished	1	10	»	—	3	10	»
	3) Gloves of leather of every kind (excepting fencing gloves, see lower) and all articles of chamois leather and kid, except boots, shoes, or surgical appliances (§ 233)	2	20	»	—	7	8½	»
	Obs. Gloves cut out, but not stitched, pay half the duty, or 110 cop. p. ℔.							
	4) Harness and appurtenances thereto; saddles and saddlery, portmanteaux, travelling bags, articles of leather used by sportsmen, and such like articles; fencing gloves, books and portfolios of leather; and generally all manufactures of leather, not specially mentioned	—	40	»	—	1	5	»
	V. Manufactures woven, plaited, and knitted.							
	A) *Of Flax or Hemp.*							
188	Cables, rope and twine of hemp, flax, flax or hemp tow, New Zealand flax, and of other fibres, tarred and not tarred; fishing nets, hempen hose for fire engines, hempen buckets and tarpaulin	—	40	Poud.	—	3	11	Cwt.
	Obs. Rope, twine etc. with admixture of silk, wool, silk-waste or cotton, pays as galloons, braids etc., according to material of which made.							
189	Linen, batiste, of every kind, and lawn, mixed or not mixed with cotton	30	per	Cent.	*ad*	*valorem.*		
190	Flax and hemp tissues twilled or with woven patterns, mixed or not mixed with cotton; such as table linen and towels of every kind, also painted and printed linen	—	65	℔	—	2	4	℔
191	Drills of every kind	—	45	»	—	1	7	»
192	Sailcloth, ticking for bedding and for furniture, carpet textures of flax, hemp, or jute, and other stout flax and hempen tissues, mixed or not mixed with cotton	—	15	»	—	—	6½	»
193	Flax and hemp knitted and plaited goods (hosiery), except galloon and braids (§ 213), buttons (§ 220), net (§ 214) and lace (§ 215)	—	50	»	—	1	9	»
194	Wax and oil cloth of every kind, except of silk (§ 200) and manufactures of the same; also canvas with prepared ground for painting	—	11	»	—	—	4½	»
195	Linen bags, coarse	—	30	Poud.	—	2	11½	Cwt.

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents. at 33d per R. L.	S.	D.	Per
	B) *Of Silk.*							
196	Stuffs, scarfs, shawls, handkerchiefs and ribbons of pure silk, as well as of *bourre de soie*, without admixture of cotton, wool or such like materials, including *foulards*, plain, printed in the warp (*chiné*), velvet, plush, chenilla of pure or mixed silk and ribbons of the same; as well as sieves of silk . . .	5	—	℔	—	17	6	℔
197	Foulards, printed in the cloth, in pieces or handkerchiefs	3	—	»	—	10	6	»
198	Stuffs, scarfs, shawls, handkerchiefs, ribbons, of mixed silk (with warp or woof of any other material) as well as of *bourre de soie* with admixture of cotton, wool, flax, hemp, etc.	2	20	»	—	7	8½	»
199	Galloon and gimp trimmings of pure or mixed silk; manufactures of silk knitted or plaited, stockings, (hosiery), with or without admixture of other materials, or of bugles and beads, with the exception of buttons, (§ 220), of net (§ 214) and of lace (§ 215); also silk canvas	1	—	»	—	3	6	»
200	Wax and oil cloth of silk	1	—	»	—	3	6	»
	C) *Of Wool.*							
201	Milled woollen stuffs:							
	1) Of every kind, except those specially mentioned	—	85	»	—	3	—	»
	2) Cloth, half-cloth, casimir, and tricot casimir (*satin de laine*)	1	20	»	—	4	2½	»
	3) Flannel, white; blankets and woollen horse cloths	—	40	»	—	1	5	»
	Obs. Handkerchiefs, scarfs, coverlets, plaids etc., pay the same duty as the material of which they are composed.							
202	Unmilled stuffs of combed wool or goat's hair, plain, woven of various colours and embroidered, with or without admixture of cotton, except those specially mentioned in §§ 204–207:							
	1) Having not more than 5 Sq. Arshins to a ℔ * (3,920 Sq. in.)	—	50	»	—	1	9	»
	2) » 5 to 9 » » » » (3,920–7,056 » »)	—	85	»	—	3	—	»
	3) » more than 9 » » » » (7,056 » »)	1	10	»	—	3	10	»
203	The same, printed, pay duty under § 202, with	30 per cent additional.						
	Gen. obs. to §§ 202 and 203.							
	1) Unmilled stuffs of combed wool or goat's hair, having a woof or warp of silk or silk waste, pay as silk goods, but if the admixture of silk or *bourre de soie* consist only of patterns or stripes, woven in or embroidered, such goods pay 20 per cent in addition to the duty under §§ 202 and 203.							
	2) Handkerchiefs, scarfs, etc. of unmilled textures of combed wool or goat's hair, except those specially mentioned in § 205, pay the same duty as the material of which they are made.							

* Russian weight = 14·43 oz. Avoirdupois.

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
204	Bunting, white woollen stuffs for millers' sieves, and sashes of wool of every kind, without admixture of silk	—	22	℔	—	—	9¼	℔
205	Shawls, handkerchiefs, sashes and scarfs, Turkish or Cashmere, also French *terno* and half *terno*, as well as detached borders, edges, and other similar stuffs, of pure wool, or mixed with cotton, silk, or *bourre de soie*	3	—	»	—	10	6	»
206	Unmilled woollen stuffs for use in manufactories, bags for oil pressing, for sugar bakers etc.; cloths of peculiar make for manufactories, cloth list and all kinds of felt, not dyed, dyed and printed	—	10	»	—	—	4	»
207	Woollen carpets of every kind	—	30	»	—	1	0¾	»
208	Fezes or Turkish caps of wool, embroidered or not with spangles	1	80	doz.	—	5	8	doz.
209	Woollen galloon or braid and plaited and knitted goods (hosiery) of every kind; gloves, stockings, tapes and ribbons of pure wool or mixed with hemp, flax or cotton, excepting buttons (§ 220) and lace (215)	—	50	℔	—	1	9	℔
	Obs. Galloon, braid and hosiery of wool containing an admixture of silk in the form of ornaments pay 20 % in addition to the duty under the present §.							
	D) *Of Cotton.*							
210	Cotton tissues, grey, bleached, dyed, (except those dyed Turkey red) and woven of various colours:							
	1) Having up to 8 Sq. Arshins to a ℔ *(6,272 Sq. in.)	—	28	»	—	—	11¾	»
	2) » 8 » 12 » » » » (6,272–9,408 » »)	—	38	»	—	1	4¼	»
	3) » 12 » 16 » » » » (9,408–12,544 » »)	—	50	»	—	1	9	»
	4) » more than 16 » » » » (12,544 » »)	1	10	»	—	3	10	»
211	The same printed, or dyed Turkey red:							
	1) Having up to 8 Sq. Arshins to a ℔ (6,272 Sq. in.)	—	50	»	—	1	9	»
	2) » 8 » 12 » » » » (6,272–9,408 » »)	—	60	»	—	2	1	»
	3) » 12 » 16 » » » » (9,408–12,544 » »)	—	75	»	—	2	8	»
	4) » more than 16 » » » » (12,544 » »)	1	20	»	—	4	2½	»
	Obs. Cotton tissues of every kind with pastings or with straw, gold, silver, tinsel or other ornaments, and if cut out for ladies' dresses *(coupons de robes)*, pay under a. 4 of § 211.							
212	Cotton velvet; plush and plush ribbons	—	45	»	—	1	7	»

*) Russian weight = 14·43 oz. Avoirdupois.

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
213	Cotton galloon or braid and plaited or knitted goods of every kind (hosiery), chenilla, and articles of chenilla; cotton canvas without embroidery or with embroidery commenced on it, with exception of buttons (§ 220), of net (§ 214) and of lace (§ 215)	—	35	℔	—	1	3	℔
	Obs. Galloon work of flax or hemp pays duty under this §.							
	E) *Tulle (net) and Lace.*							
214	Tulle (net) of every kind:							
	1) For furniture *(antigras)*, with patterns woven in or embroidered, and curtains of net or muslin	—	40	»	—	1	5	»
	2) Tulle (net) of every kind, except that above mentioned, in the piece, plain and figured with patterns (woven in or embroidered), for ladies' dresses	2	—	»	—	7	—	»
215	Lace of every kind, of cotton, flax, hemp, wool or silk (*blonde*) . .	3	—	»	—	10	6	»
	F) *Goods of Turkish origin imported into harbours of Black Sea and Sea of Azof.*							
216	Cotton textures of Turkish origin without any admixture, such as: borla of every kind, kindiak, basma, kumatch, charshav, chember and other coarse cotton stuffs, as well as Turkish towels and sashes, chember handkerchiefs, pashtemali and manidj aladja, common, and articles made of such stuffs . .	—	5	»	—	—	2	»
217	Cotton textures mixed with silk, such as: sham aladja, manidj aladja with admixture of silk, ghézé, ghermesiud, kutnia, sashes and pashtemali, half silk or of silk alone; also articles of such stuffs	—	60	»	—	2	1	»
218	Cotton and half silk goods of Turkish origin, interwoven with gold, silver or tinsel, with Asiatic patterns	1	50	»	—	5	3	»
	Obs. to §§ 216—218. All other cotton, silk, or mixed webs of Turkish origin, not specially mentioned above; also testemal muslin printed handkerchiefs, pay the same duty as cotton, silk and mixed goods of European origin.							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 33d per R. L.	S.	D.	Per
	VI. Manufactures of various materials.							
	A) *Apparel and appurtenances of the toilet.*							
219	Ready made clothes, for men, women, or children, except of caoutchouc (§ 182 a. 3), articles of fur, made and covered with any texture; linen, made up of every kind, except table linen (§ 190); all appurtenances of the toilet of any textures or of tulle (net), trimmed or not with lace; ladies' head dresses, ready made, with flowers, feathers, ribbons; and also various articles made up; such as: coverlets, caparisons, curtains, blinds, and drapery (for windows and doors)	35 per Cent *ad valorem.*						
	Obs. Furs made up and fur clothing not covered with cloth or any other stuff, pay under § 85, according to the fur of which made, with addition of 50 % to the duty under the above §.							
220	Buttons:							
	1) Of bronze and metal, excepting of gold, silver, or platinum (§ 159)	—	50	℔	—	1	9	℔
	2) Of flax, cotton, wool or silk, of every kind	—	30	»	—	1	0¾	»
	3) Of porcelain, glass, mother of pearl, wood, bone and all other buttons	—	15	»	—	—	6½	»
221	Ostrich feathers, marabout feathers, feathers of birds of paradise, military plumes, plumes of every kind for hats, for men and women (bonnets), and artificial flowers, excepting of paper (§ 183 a. 4) or of leather (§ 187 a. 4) together with the weight of the pasteboard boxes	6	—	»	1	1	—	»
	Obs. The component parts of artificial flowers, not put together, pay half the above rate or	3	—	»	—	10	6	»
222	Bugles and beads of glass or metal:							
	1) On strings and not worked up	1	65	Poud.	—	16	2	Cwt.
	2) In articles of various kinds and set	—	33	℔	—	1	2	℔
223	Hats (bonnets) and caps:							
	1) Hats of down, half down, silk, or felt	—	90	piece	—	2	10	piece.
	2) Hats (bonnets), of leather, lacquered, of wood chip, of wood bark, common and white, (rice straw), of printed pasteboard, in imitation of Italian straw, of cotton and hemp tape, of the fibre of the palm tree and such like vegetable substances; except hats (bonnets) of straw mixed or not mixed with silk or other yarn, without ribbons, feathers or flowers.	1	30	℔	—	4	6¾	℔

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
	3) Hats and bonnets of straw, not trimmed, without ribbons, feathers or flowers	3	30	℔	—	11	6¾	℔
	Obs. Hats and bonnets of straw and of any other material, when trimmed with ribbons, feathers, or flowers, pay under § 219.							
	4) Caps of every kind without fur	—	35	piece	—	1	2	piece
	Obs. Caps trimmed with fur pay under § 219.							
	5) Common, peasant's hats (of felted lambs' wool) and caps trimmed or not with lambskin; brought over the land frontier	—	15	»	—	—	5¾	»
224	Umbrellas and parasols, and walking sticks with umbrellas:							
	1) Men's umbrellas covered with silk, and ladies' umbrellas of silk, double (with lining)	1	50	»	—	4	9	»
	2) Men's umbrellas covered with woollen stuffs and ladies' umbrellas of silk without lining, and of wool,	—	60	»	—	1	11	»
	3) All other umbrellas and parasols, except the above mentioned, covered or not covered	—	30	»	—	—	11½	»
	B) *Perfumery and cosmetics.*							
225	Cosmetics, various:							
	1) Aromatic spirituous waters: eau de Cologne, eau des Alpes Hungary water, and eau de Mélisse	10	—	Poud.	4	18	3	Cwt.
	2) Scents, toilet vinegar, and perfumed. waters of every kind except those mentioned above and under § 150; also pomatum of every kind	30	—	»	14	14	10	»
	3) Whitening, rouge, face powder; fumigating pastils and compositions, tooth powder, sachets of every kind, all cosmetics and perfumery not specially mentioned, together with weight of boxes and of packing	12	—	»	5	17	11	»
	Obs. Cosmetics imported under this § in vessels of cut glass or porcelain, with gilding, painting, metallic stoppers or fastenings and such like ornaments, pay duty inclusive of the weight of such vessels.							
226	Soap:							
	1) Scented (cosmetic), either in a liquid or firm state, or in powder	5	50	Pd.Gr.	2	14	—	Cw.Gr.
	2) Of every kind, except cosmetic	1	—	Poud.	—	9	9	Cwt.

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
	C) *Small wares.*							
227	Small wares for the toilet, for stands *(étagères)*, ornaments for the table, or for walls, of various materials, having an independent use or application and not specially mentioned:							
	1) Valuable, composed partly of aluminium, mother of pearl, coral, tortoise shell, ivory, enamel, porcelain, amber, and such other valuable materials, as well as of bronze, of gilt or silver plated metals and metallic alloys	1	10	℔	—	3	10	℔
	2) Common, of horn and bone; likewise of every material with parts, settings, or ornaments of base (common) metals and metallic alloys (not gilt nor silvered), of horn, bone, wood, common stones, glass, meerschaum, whalebone, jet and similar cheap substances	—	33	»	—	1	2	»
	Obs. 1. Articles of which gold, silver, or platinum evidently forms the principal value, pay the duty on manufactures of gold and silver.							
	Obs. 2. Wooden articles with ornaments of bronze and incrustations, weighing more than 3 ℔ each, pay under § 180 a. 3; those weighing less than 3 ℔ pay under a. 1 and 2 of the present §, according to the materials that constitute the principal value of the ornaments or incrustations.							
	Obs. 3. The cases in which small wares are imported under the present § pay according to the material of which they are made.							
228	Children's toys of every kind, children's cards with the letters of the alphabet, with illustrations of natural history etc.	—	33	»	—	1	2	»
229	Appurtenances of the writing table and materials for drawing and painting not mentioned in other §§, such as pencils of every kind, writing pens (including metallic pens), pen holders, pencil cases, wafers, pencil cutters etc., together with the weight of the boxes in which they are imported	—	30	»	—	1	0¾	»
	Obs. Penholders and pencil cases of gold or silver pay under § 159., as manufactures of gold and silver.							
230	Coral, real, of one piece and also coral in the mass, pierced, on strings, in chaplets and cut, but not set in precious metals or other materials	3	—	»	—	10	6	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents, at 38d per R. L.	S.	D.	Per
	D) *Miscellaneous Instruments.*							
231	Balances (weights and scales) of every kind, with fittings	2	—	Poud.	—	19	8	Cwt.
	Obs. Decimal balances, together with their fittings, weighing more than 3 Pouds each, pay as machinery under § 175. a. 2.							
232	Musical Instruments:							
	1) Pianofortes and organs not portable	40	—	piece.	6	6	8	piece.
	2) Ordinary organs, «fis-harmonicas» large church-organs *(positives)* and harps	10	—	»	1	11	8	»
	3) All musical instruments not specially mentioned and appurtenances to musical instruments, imported separately-such as bows, strings of gut and of silk (metallic strings pay under § 167); keys and hammers, (pegs for pianos pay under § 167), metronomes, tuning forks, etc.	—	15	℔	—	—	6½	℔
	Obs. The duties on musical instruments are leviable inclusive of weight of cases or boxes.							
233	Instruments, mathematical, for draughtsmen, and all physical, chemical and surgical instruments (except those specially mentioned in § 37); photographic apparatus; also spectacles, eye-glasses, telescopes and opera glasses, set in common materials, jointly with weight of cases, boxes, bocket-cases etc., in which they are imported	6	—	Poud.	2	19	—	Cwt.
	Obs. Spectacles, eye-glasses and opera-glasses set in gold, silver, or platinum, pay under § 159, and when set in mother of pearl, tortoise shell, ivory and other costly materials, also with ornaments of enamel, an gilt or silvered, under § 227. a. 1.							
234	Watchmakers' Goods:							
	1) Works of watches and of clocks for the wall, for mantel pieces, for travellers, and for the table, without cases or separately from their cases	—	65	piece.	—	2	1	piece.
	Obs. The outer cases of such watches and clocks pay according to the material of which they are made, and if the internal works cannot be separated from the case, such watches or clocks pay, inclusively of the weight of the cases, the duty leviable on the cases, according to the material of which they are made.							
	2) Watches and chronometers, gold, and all such if gilt . .	1	30	»	—	4	1½	»
	3) Watches and chronometers of silver and all others except of gold or gilt	—	65	»	—	2	1	»
	4) Wooden clocks with wheels of brass or wood	—	30	»	—	—	11½	»
	5) Clocks for towers	16	50	»	2	12	3	»

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
	6) Parts of clocks and watches not put together, such as: springs, wheels, handles, faces, watch keys (except of gold and silver, which pay under § 159); and the works of carcel lamps .	—	8	℔	—	—	3⁵/₈	℔
	Obs. Astronomical clocks and chronometers are admitted free under § 37.							
	E) *Carriages and Cars.*							
235	Carriages :							
	1) Carriages on springs, large, such as: coaches, landaus, diligences and omnibuses	100	—	piece	15	16	8	piece.
	2) Light carriages on springs, such as calèches, phaetons, *charabans* (dog carts), cabriolets and cabs	70	—	»	11	1	8	»
	3) Spring carriages for the transport of heavy weights, such as: vans (*fourgons*), waggons (*brancards*), and also travelling carriages with only back springs	30	—	»	4	15	—	»
	4) Carriages without springs of every kind, and small hand carriages for children, (perambulators), on springs . . .	10	—	»	1	11	8	»
	Obs. Children's hand carriages without springs are admitted under § 228.							
	5) Detached parts of carriages, such as: boots, wheels, lamps etc. (except axles, springs, and other fittings specially denominated in the Tariff)	4	40	Poud.	2	3	1	Cwt.
236	Railway cars :							
	1) Trucks *(plateformes)*	75	—	piece.	11	17	6	piece.
	2) Goods cars, covered	100	—	»	15	16	8	»
	3) Passenger cars, 3d class	175	—	»	27	14	2	»
	4) Passenger cars, 1 and 2 class, and mail cars	300	—	»	47	10	—	»
	VII. Miscellaneous Manufactures.							
237	Bedding and pillows stuffed with feathers, down, hair or wool, addressed to persons who have returned from abroad	1	10	Poud.	—	10	9	Cwt.
	Obs. Bedding and pillows stuffed with feathers, down, hair or wool, brought by persons arriving from abroad among their household effects, are admitted free. Except in the cases here mentioned, the importation of bedding and pillows is prohibited.							
238	Candles, torches and tapers of every kind	1	—	»	—	9	9	»
239	Lucifer matches of every kind	1	65	»	—	16	2	»
240	Sealing wax and red tar	2	—	»	—	19	8	»
241	Ecclesiastical ornaments and objects, stuffs with ecclesiastical emblems and images, are admitted under corresponding §§ of the Tariff, but only with the permission of the supreme authorities of the Church.							

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
	PART THE THIRD.							
	GOODS OF WHICH THE IMPORTATION IS PROHIBITED.							
242	Russian coins, copper or silver, and all foreign coins, of low standard, (billon).	Prohibited.						
243	Gunpowder, ingredients for gun powder, and all fulminating compositions; also saltpetre, refined.							
244	Military stores, guns, mortars, shells, shot, etc.							
245	Air arms, acting without gunpower, also canes, sticks and pipes with daggers, swords and other concealed weapons.							
246	All playing cards.							
247	The skins and fur of the sea otter.							
248	Bedding and pillows, except if brought with passenger's effects or addressed to persons who have returned from abroad.							
249	Fishermen's berries or *baccae Coculli indici.*							
250	Oil of bitter almonds.							
251	Powder for clearing wine.							
252	Selenite (for dyeing hair).							
253	Spirits distilled from corn, imported in casks.							
	Obs. Goods of which the importation is prohibited only in certain parts of the Empire, or which are admitted under certain restrictions and by special permission, are mentioned under corresponding heads of the Tariff.							

II. TARIFF OF EXPORT DUTIES.

Number of Paragraph.	Description of goods.	DUTY. In Russian Coins, Weights and Measures. Rbls	C.	Per	English Equivalents at 38d per R. L.	S.	D.	Per
	EXPORT DUTIES.							
1	Bone, not worked of every kind, except burnt or ground. . . .	—	10	Poud.	—	1	—	Cwt.
2	Leeches, together with the weight of the bags in which they are exported	—	80	℔	—	2	10	℔
3	Eggs of the silk worm	2	—	»	—	7	—	»
4	Rags of every kind, shreds of wool, and paper pulp:							
	a) On the land frontier and at the port of Libau . .	—	30	Poud.	—	2	11½	Cwt.
	b) From ports in the Baltic (except Libau), and ports in the White Sea	—	45	»	—	4	5	»
	c) From ports in the Black and Azof Seas	—	20	»	—	1	11½	»
5	Calamine (or Zinc ore), raw, calcined and ground	—	2½	»	—	—	3¼	»
6	Iron ore. Its exportation by the Custom Houses of the Kingdom of Poland is prohibited.	Prohibited in Poland.						
	Obs. Iron ore may be exported through the Custom Houses of the kindom of Poland from the mines nearest to the frontier and to foreign, not native, iron works, particularly in places where there is a want of fuel, but only by special permission of the Ministry of Finance and on payment of a duty of 5 cop. per mine-bucket (a local measure.)							
7	All goods except those mentioned in the above list may be exported free of duty.	Free.						

III. APPENDICES.

APPENDIX I.

List of foreign, prepared (Patent) Medicines which may be imported under § 151 of the Tariff.

LIST A.

FOREIGN, PREPARED MEDICINES WHICH MAY BE IMPORTED FREELY AND SOLD, WITHOUT RESTRICTION, BY CHEMISTS, DRUGGISTS AND SHOPKEEPERS GENERALLY.

1. Popp's Tooth Elixir.
2. Anodyne necklaces, Burchell's.
3. Le Huby's gelatine capsules for administering medicines.
4. Cayenne lozenges.
5. Camomile drops.
6. Coltsfoot lozenges.
7. Leperdriel's compresses.
8. Court Plaster.
9. Dr Pierre's eau dentifrice.
10. Eau dentifrice of the Societé Hygiénique.
11. Evans' Elixir dentifrice.
12. Pelletier's Elixir odontalgique.
13. Essence of peppermint.
14. Edwards' Crystalised lemon juice.
15. Issue plaster.
16. Oxley's essence of ginger.
17. Extract of Barèges for baths.
18. German corn plaster.
19. Ginger lozenges.
20. Ginger seeds.
21. Glass's magnesia.
22. Hecken's chest comfits.
23. Henry's calcined magnesia.
24. Cod liver oil, in bottles.
25. Essence of rennet.
26. Moxon's aperient magnesia.
27. Magnesia lozenges.
28. Dr Linck and Dr Laflund's extract of Malt.
29. Hubé's extract of nutshells for dyeing hair.
30. Pelletier's Odontine.
31. Papier Fayard and Papier Blayn.
32. Papier Wlinsky.
33. Paraguay Roux.
34. Paregoric lozenges.
35. Marsh-mallow paste.
36. Jujube paste.
37. Liquorice paste.
38. Peppermint lozenges.
39. Pastilles de Biline.
40. Pastilles d'Ems.
41. Pastilles de Vichy.
42. Pâte de Nafé d'Arabie.
43. Pâte balsamique de Regnauld ainé.
44. Tooth powder.
45. Belloc's powdered charcoal.
46. Rogé's purgative powder.
47. Langrenier's Racahout des Arabes.
48. Edwards' salt of lemon.
49. Seidlitz powders.
58. Soda powders.
51. Sirop de Nafé d'Arabie.
52. Dr Suin Boutemard's tooth-paste.

LIST B.

FOREIGN, PREPARED MEDICINES WHICH CAN ONLY BE IMPORTED FOR CHEMISTS AND HOSPITALS.

1. Apiine capsules.
2. Copaiva balsam capsules.
3. Copaiva balsam and Cubeb capsules.
4. Copaiva capsules.
5. Castor oil capsules.
6. Cod liver oil capsules.
7. Turpentine capsules.
8. Grimault and Co's Matico capsules.
9. Joseau's Copahine Mège.
10. Lalonye's Cubebine balls.
11. Berat, Gélis and Conté's lactate of iron balls.
12. Colbert's Essence of Sarsaparilla.
13. Quevenné's iron.
14. Burin de Buisson's Gazeol.
15. Harleem drops.
16. Grimault and Co's Solution of Matico for injection.
17. Ipecacuanha lozenges.
18. Kiesow's Augsburg Essence of Life.
19. Klepperbein's plaster for strengthening the stomach and nerves.
20. Milan blister.
21. Rigollot's sinapism papers.
22. Albespeyre's Epispastic paper.
23. Aubergier's pectoral paste.
24. Pure and starched pepsine.
25. Castoreum globules.
26. Chloroform »
27. Digitalis »
28. Turpentine »
29. Valerian »
30. Assafoetida »
31. Ether »
32. Leras' soluble phosphate of iron, or pyrophosphate of iron and soda.
33. Vallet's pills of carbonate of iron.
34. Fournier's pills of the extract of Paulinia.
35. Blancard's pills of the Iodide of Iron.
36. Dr Lebel's Scordium powder pills.
37. Dr Lebel's Extract of scordium pills.
38. Grimault and Co's Guarana powders.
39. Büchner's Vessicating pomade.
40. Fournier's Paulinia powders.
41. Rommershausen's Eye-essence.
42. Boiveau-Laffecteur's Rob Antisyphilitique.
43. Sirop d'Aubergier.
44. Grimault and Co's Sirop de raiford iodé.
45. Sterr's opodeldoc.
46. Sterry's Poor man's Plaster.
47. Albespeyre's vesicating plaster.

OBSERVATION.

In case of the importation of any new medicines, prepared or otherwise, and which, although known, are not specified in the above list, such medicines can only be admitted by permission of the Ministry of Finance and Medical Council of the Ministry of the Interior.

APPENDIX II.

Tables shewing the percentage of weight allowed for tare in the assessment of Customs' Duties.

TABLE A.

SHEWING THE DEDUCTIONS TO BE MADE FOR TARE

FROM THE GROSS WEIGHT OF CERTAIN GOODS IMPORTED INTO THE EMPIRE OF RUSSIA AND KINGDOM OF POLAND.

Paragraph of Tariff.	Description of goods.	Percentage of weight to be deducted for:							
		Sundry packing.	Cases.	Casks.	Linen, hair and mat bags.			Baskets or panniers.[1]	
					Single.	Double.	Treble.	Single.	Double.
	SECTION I.								
	ARTICLES OF FOOD.								
43	Flour, malt, and grits:								
	1) of wheat, speltwheat, peas and beans	—	10	10	2	4	6	6	10
	2) of rye, barley, and maize								
	3) of oats and buckwheat								
44	Pearl barley and manna grits, (semolina)	—	14	12	2	4	6	6	10
45	Potato flour (fecula) and starch	—	10	10	2	4	6	6	10
46	Rice	—	—	10	2	4	6	—	—
47	Vermicelli and maccaroni	—	15	—	—	—	—	—	—
48	Sago	—	14	12	2	4	6	6	10
49	Arrowroot	—	10	10	2	4	6	6	10
	Obs. If the arrowroot be imported in tin cases a deduction of 12 per cent will be made for the same, in addition to the tare allowed on cases and casks .								

[1]) Including all basket and wicker-work.

Paragraph of Tariff.	Description of goods.	Percentage of weight to be deducted for:							
		Sundry packing.	Cases.	Casks.	Linen, hair and mat bags.			Baskets or panniers.	
					Single.	Double.	Treble.	Single.	Double.
50	Fruit and berries:								
	1) Fresh, salted and soaked, except the fruit mentioned below; vegetables, salted, soaked, dried and pressed; also boiled residuum of grapes (*bekmes*).								
	2) Oranges, lemons, and bitter oranges								
	3) Grapes, fresh								
	Obs. On clearing the fresh fruit and berries above mentioned, the receiver of the goods may put aside the fruit damaged during carriage, without paying duty on the quantity which he may take out; or he may pay duty on the whole, without picking out the damaged fruit, and obtain a reduction of 25% of the duty.								
51	Capers and olives, dried, pickled and in oil.	—	—	25	—	—	—	6	—
52	Carouba beans	—	16	14	2	4	6	6	10
53	Nuts:								
	1) Of all kinds, forest and garden nuts, except those specially mentioned, peach kernels, chesnuts and cocoa nuts	—	16	14	2	4	6	6	10
	2) Almonds with and without husks	—	16	14	2	4	6	6	10
54	Fruit and berries, dried, of all kinds, such as: prunes, figs, raisins, dates, etc., not in sugar; also Turkish confectionery or so called Rahat-Lukum and Alva or Halva .	—	14	12	2	4	6	6	10
	Obs. The duty is leviable on the gross weight when the goods specified in § 54 are imported in wooden or paper boxes or in vessels of tin or glass.								
56	Cheese.	—	9	9	—	—	—	—	—
	» in tubs	10	—	—	—	—	—	—	—
	Obs. Cheese imported in lead or tin wrappers pays duty on the gross weight, inclusive of such wrappers.								
57	Butter	—	9	9	—	—	—	—	—
	» in stone vessels	40	—	—	—	—	—	—	—
58	Honey, and honey treacle	—	—	17	—	—	—	—	—
67	Oysters, lobsters, crabs, mussels, cuttle-fish, snails, etc.; fresh, dried, salted, or marinated.	—	—	10	—	—	—	—	—
68	Chicory and acorns roasted, and other substitutes for coffee, in lumps or pressed, but without admixture of coffee .	—	10	10	2	4	6	6	—
69	Laurel leaves and berries, and galangal	—	18	18	2	4	6	6	10

Paragraph of Tariff.	Description of goods.	Percentage of weight to be deducted for:							
		Sundry packing.	Cases.	Casks.	Linen, hair and mat bags.			Baskets or panniers.	
					Single.	Double.	Treble.	Single.	Double.
70	Coffee in beans	—	—	2	2	4	6	6	10
71	Cocoa in beans and cocoa shells	—	12	12	2	4	6	6	10
72	Spices	—	12	12	2	4	6	6	10
	Vanilla in tins	14	—	—	—	—	—	—	—
	Saffron » do	20	—	—	—	—	—	—	—
	Cardamom, mace and cinnamon	—	18[1])	18	2	4	—	6	10
	Cinnamon in bales	4	—	—	—	—	—	—	—
73	Sugar:								
	a) Raw of every kind, except Java sugar, in boxes	—	15	8	2	4	6	—	8
	b) Raw Java sugar, in boxes	10	—	—	—	—	—	—	—
	c) Refined, in loaves	—	—	20	—	—	—	—	—
	d) Refined, crushed or pounded, with or without admixture of lumps	—	8	8	2	4	6	6	8
74	Tobacco: [2])								
	a) In the leaf and in rolls	—	20	15	—	—	—	6[3])	—
	b) In the leaf, packed in bales of woollen plaited stuff and sackcloth or in bales of coarse linen and sackcloth or of mats bound, with rope	4	—	—	—	—	—	—	—
	c) In the leaf, packed in similar bales, but not bound with rope [4])	3	—	—		—	—	—	—
	d) In the leaf, packed in bales of linen	3	—	—	—	—	—	—	—
	e) In the leaf, packed in bales of linen with sheets of bark	8	[5])						
	f) In the leaf, packed in bales of basket work with bark, with or without linen	10		—	—	—	—	—	—

[1]) With or without wicker work.

[2]) The deduction for tare specified in paragraphs *a* to *h* is not extended to the southern ports of the Empire, where the tobacco packed as described in those paragraphs is weighed net.

[3]) With or without linen.

[4]) The weight of the wood and rope with which the bales are bound is to be ascertained, separately, in the usual manner and deducted from the general gross weight. An allowance of 3 per cent will then be made on the remaining gross weight.

[5]) The allowance of 8 and 10 per cent on bags and bales of basket work with sheets of bark will only be made in case the goods are wrapped in sheets of bark along their entire surface. In the opposite case, the net weight of the tobacco will be taken.

Paragraph of Tariff.	Description of goods.	Percentage of weight to be deducted for: Sundry packing.	Cases.	Casks.	Linen, hair and mat bags. Single.	Double.	Treble.	Baskets or panniers. Single.	Double.
	Tobacco *cont.*								
	g) In the leaf, packed in skins	5	—	—	—	—	—	—	—
	h) In the leaf, packed in *zibiks*	9	—	—	—	—	—	—	—
	i) Snuff, ground	—	28	30[1]	—	—	—	—	—
	k) » » in stone jars	45	—	—	—	—	—	—	—
75	Tea:								
	1) Flower, green and yellow	—	33	—	—	—	—	—	—
	2) Ordinary black tea, (the tea of commerce); tea in stalks, and brick tea	—	23	—	—	—	—	—	—
	The same in half-boxes	25	—	—	—	—	—	—	—
	» » » quarter »	29	—	—	—	—	—	—	—
	SECTION II. **Raw and Half-manufactured Materials.**								
86	Whalebone, dressed and prepared, in ribs	—	—	10	3	6	—	—	—
	The same in bales	6	—	—	—	—	—	—	—
87	Sponge	—	25	30	7	12	—	—	—
89	Silk:								
	1) Raw and silk waste or *bourre de soie*, combed (silk wadding) dyed or not dyed; 2) Twist, Tram and Organzine; also sewing silk and silk wound, for woof or warp, dyed or not dyed; 3) Yarn of *bourre de soie* or silk waste, and all yarn of wool and fine hair, mixed with silk, dyed, not dyed and printed	—	25	—	—	—	—	—	—
	In bales	9	—	—	—	—	—	—	—
	On bobbins	—	35	35	—	—	—	—	—
90	Wool, raw, in bales	3	—	—	—	—	—	—	—
	» spun of every kind, except wool for embroidery	—	25	15	—	—	—	—	—
	» » » » » » » in bales	8	—	—	—	—	—	—	—
	» wound on bobbins	—	35	35	—	—	—	—	—
	» for embroidery (Berlin wool)	—	25	—	—	—	—	—	—
	» » » » » in bales	10	—	—	—	—	—	—	—
	» spun, prepared for warp, wound on rollers, packed in casks	—	—	30	—	—	—	—	—

[1]) With or without linen.

Paragraph of Tariff.	Description of goods.	Percentage of weight to be deducted						
		Sundry packing.	Cases.	Casks.	Linen, hair and mat bags.			Ba or pa
					Single.	Double.	Treble.	Single.
91	Cotton wadding, carded, and gummed in sheets; in bales. .	8	—	—	—	—	—	—
92	Cotton yarn	—	20	20	2	—	—	—
	» » in bales	8	—	—	—	—	—	—
	» » on bobbins	—	35	35	—	—	—	—
93	Wicks of cotton or of any other material.	—	20	20	2	—	—	—
96	Tin plate in sheets; also all kinds of sheet iron	—	7	7	1	2	—	—
97	Steel.	—	7	7	—	—	—	—
98	Copper, red and yellow, in pigs, sheets, bars; brass in pigs, rolls and scrap; composite metals, such as: Pinchbeck Prince's metal, Argentine, Melchior, Britannia metal, etc., in pigs, sheets, and scrap.	—	7	7	—	—	—	—
	Metallic cylinders for manufactories	—	15	—	—	—	—	—
99	Tin in blocks, rods, sheets, and scrap.	—	10	6	1	2	—	—
100	Quicksilver, in leather bags, with casks	—	—	15	—	—	—	—
	» ». cast iron vessels	20	—	—	—	—	—	—
101	Lead in pigs, rolls, sheets and pipes of all kinds; litharge and lead ashes of every description	—	—	8	—	—	—	—
192	Zinc or spelter; in pieces and sheets	—	7	7	—	—	—	-
103	Gums, resins and gum-resins:							
	1) Of all kinds, except those specially mentioned, caoutchouc or gum elastic, and gutta-percha, in bladders and pieces, not worked; caoutchouc, fluid; albumen of all kinds; camphor and manna	—	18	10	2	4	6	5
	Shellac.	—	25	15	2	4	—	—
	2) Common incense.	—	20	12	2	4	6	5
	3) Gum benzoin, ambergris; Tolutan and Peruvian Balsams	—	14	12	—	—	—	—
104	White rosin, colophony	—	15	17	2	—	—	5
105	Naphta, black, raw, and not refined, of every kind	—	—	21	—	—	—	—
106	Volatile oils for lighting purposes, viz, petroleum, kerosine, photogen, gazoline etc.; also benzine, naphta refined .	—	—	21	—	—	—	—
107	Turpentine and oil of turpentine, of all kinds	—	—	21	[1]) —	—	—	—
	» » » » in stone vessels	40	[2])	—	—	—	—	—
	» » » » » glass »	30						
	» » » » » tin »	12						

[1]) In double casks, 30 per cent.

[2]) Plaited with straw and with or without baskets.

Paragraph of Tariff.	Description of goods.	Percentage of weight to be deducted for: Sundry packing.	Cases.	Casks.	Linen, hair and mat bags. Single.	Double.	Treble.	Baskets or panniers. Single.	Double.
108	Natural dye stuffs:								
	1) Vegetable: Avignon berries, buckthorn, woad or pastel, weld, quercitron, henna leaves, madder (root), curcuma or turmeric, in roots and ground, alkanet (root), safflower	—	20	20	2	4	6	6	10
	Safflower in bales	5	—	—	—	—	—	—	—
	Gallnuts and divi-divi	—	12	12	2	4	6	5	8
	2) Tinctorial earths of all kinds, raw and calcined, viz, ochre, umber, sienna, terra verde; bolus and white chalk, refined	—	8	8	—	—	—	—	—
109	Dye woods, ground and bruised	—	10	10	2	4	6	5	8
110	Orchella, lacmus, arnatto, *schüttgelb* or woad-lake; and kermes grains	—	10	10	2	4	6	5	8
	The same in baskets	10	—	—	—	—	—	—	—
	» » » » with casks	15	—	—	—	—	—	—	—
	» » » tins	12	—	10	—	—	—	—	—
	Cudbear, lacdye	—	20	20	—	—	—	—	—
111	Madder, ground	—	10	10	2	4	6	5	8
112	Indigo in every form, except extract of indigo:								
	a) packed tightly	—	22	22	—	—	—	—	—
	b) » loosely	—	30	30	—	—	—	—	—
	c) in *zibiks* (boxes)	14	—	—	—	—	—	—	—
113	Cochineal in every form, except extract of cochineal	—	14 [1])	16 [2])	2	4	6	—	—
114	Prussian and Paris blue, ultramarine, natural and artificial; also blue of all kinds used in washing	—	10	10	2	4	6	5	8
	The same in double cases	18	—	—	—	—	—	—	—
115	White lead and white of zinc	—	8	8	—	—	—	—	—
116	Red lead	—	8	8	—	—	—	—	—
117	Verdigis	—	10	10	—	—	—	—	—
	» in double cases	18	—	—	—	—	—	—	—
118	Colours of copper, (except verdigris); as well as arsenical and cobalt colours (including smalt); colours of antimony, (including golden sulphuret of antimony) and of chrome; also cinnabar	—	10	10	—	—	—	—	—
	The same in double cases	15	—	—	—	—	—	—	—
	Bremen green	—	—	20	—	—	—	—	—

[1]) } In casks and cases with inner packing, in bags or
[2]) } otherwise.

Paragraph of Tariff.	Description of goods.	Percentage of weight to be deducted						
		Sundry packing.	Cases.	Casks.	Linen, hair and mat bags.			Ba or pa
					Single.	Double.	Treble.	Single.
119	Extracts of colouring materials	—	10	10	2	4	6	5
	» » » » in tins	12	—	—	—	—	—	—
	» » » » » glass vessels	30	—	—	—	—	—	—
	» » » » » stone »	40	—	—	—	—	—	—
120	Aniline colours and all colours of coal tar [1]; picric acid, and murexide.							
121	Miniature colours of all kinds, in cakes, in powder, on shells and in bladders; cassius or golden purple and Indian ink	—	10	10[2])	2	4	6	5
122	Ink, ink powder, and blacking							
123	Colours and dye stuffs not specially mentioned, in pieces or ground, dry, or prepared with water or oil, in tins . .	12	—	—	—	—	—	—
	The same in glass vessels	30	—	—	—	—	—	—
	» » » stone »	40	—	—	—	—	—	—
124	Antimony, in raw and metallic state	—	—	10	—	—	—	—
125	Borax, raw and refined							
126	Tartar, raw and refined, cream of tartar, crystals of tartar and tartrate of potash							
127	Sal ammoniac, and all salts of ammonia, raw, and refined, as well as fluid ammonia	—	10	10	2	4	6	5
128	Sulphate of baryta in every kind							
129	Arsenic in a metallic state, white (arsenical acid), yellow sulphide of arsenic (*orpiment*) and red sulphide of arsenic in double casks	15	—	—	—	—	—	—
130	Ferrocyanide of potassium or yellow prussiate of potash; ferrocyanure of potassium or red prussiate of potash; chromate of potash, neutral and acid; as well as saltpetre, not refined	—	10	10	2	4	6	5
131	Alum, calcined of all kinds, and sulphate of alumina (a substitute for alum)	—	10	10	2	4	—	—

[1]) With bottoms of cases plastered or not.
[2]) With bottoms plastered or not.

Paragraph of Tariff.	Description of goods.	Percentage of weight to be deducted for:							
		Sundry packing.	Cases.	Casks.	Linen, hair and mat bags.			Baskets or panniers.	
					Single.	Double.	Treble.	Single.	Double.
132	Nitrate of soda or Chilian salpetre; as well as the condensed mother-lye of Kreutznach waters and all natural salts not specially mentioned								
133	Silicates of natron and potash (fusible glass) and preparations for washing wool, of fusible glass, soda etc., also bicarbonate of soda.								
134	Soda:								
	1) Crystalized soda								
	2) Calcined soda								
	3) Caustic soda	—	10	10	2	4	6	5	8
135	Glauber's salts and carbonate and sulphate of magnesia .								
136	Nitric and muriatic or hydrocloric acids and chloride of lime and bleaching liquor								
137	Oxalic acid ; acetic acid, citric acid, and tartaric acid ; and salt of sorrel (oxalate of potash)								
138	Sulphuric acid (oil of vitriol) and sulphide of carbon . .								
139	Vitriols								
140	Acids, oxydes, salts and other chemicals not specially mentioned								
	Obs. 1. The goods under §§ 125—128, 137—141, in casks, with plastered bottoms	—	—	12	—	—	—	—	—
	Obs. 2. Soda in iron casks is weighed in the casks and the duty is leviable on the gross weight of the casks, without subjecting the latter to a special rate as iron goods.								
141	Glue :								
	1) Isinglass of every kind, in lumps and sheets and gelatine for clearing wine.	—	30	10	—	—	—	—	—
	2) Strong glue or shoemakers'glue.	—	—	10	—	—	—	—	—
142	Varnishes of spirit or oil :								
	» » » » in tins	12	—	—	—	—	—	—	—
	» » » » » glass vessels	30	—	—	—	—	—	—	—
	» » » » » stone »	40	—	—	—	—	—	—	—
143	Bone black	—	—	40	10	—	—	—	—
	» calcined	—	—	20	—	—	—	—	—

Paragraph of Tariff.	Description of goods.	Percentage of weight to be deducted for: Sundry packing.	Cases.	Casks.	Linen, hair and mat bags. Single.	Double.	Treble.	Baskets or panniers. Single.	Double.
144	Oils:								
	a) Olive or wood oil and all vegetable oils, except those specially mentioned, oil of bones, fat and empyreumatic oils; drying oil and wood oil with admixture of turpentine	as under:							
	b) Cocoa nut and palm oil								
	in casks	—	—	17	—	—	—	—	—
	» leather bags	8	—	—	—	—	—	—	—
	» ox-skins	6½	—	—	—	—	—	—	—
	» sheep and goats' skins	2½	—	—	—	—	—	—	—
	c) Essential, scented oils, with or without admixture of fat oils; oils used in medicine and perfumery:								
	in tin vessels	12	—	—	—	—	—	—	—
	» vessels of iron, zinc or copper	20	—	—	—	—	—	—	—
	» » » glass	30	—	—	—	—	—	—	—
	» » » stone	40	—	—	—	—	—	—	—
145	Emery in lumps and powdered, pumice stone, tripoli and other substances specified in § 145	—	10	10	—	—	—	—	—
146	Phosphorus:								
	a) In tins with water	35	—	—	—	—	—	—	—
	b) In glass vessels with water, packed in tins	50	—	—	—	—	—	—	—
	Obs. Of the 35 and 50 per cent allowed under this §, only 12 per cent is the deduction made for tin								
147	Ether, chloroform, and collodion:								
	a) in vessels of tin	12	—	—	—	—	—	—	—
	b) » » » iron, zinc and copper	20	—	—	—	—	—	—	—
	c) » » » glass	30	—	—	—	—	—	—	—
	d) » » » stone	40	—	—	—	—	—	—	—
148	Hops and extract of hops	—	—	12	2	4	6	5	8
149	Opium and lactucarium, in tin with small hay	—	25	—	—	—	—	—	—
150	Aromatic waters without admixture of alcohol, such as cherry laurel water, peppermint water; orange flower water, rose water, etc.	—	—	17	—	—	—	—	—
	a) in tins	12	—	—	—	—	—	—	—
	b) » vessels of glass	30	—	—	—	—	—	—	—
	c) » » » stone	40	—	—	—	—	—	—	—

Paragraph of Tarif.	Description of goods.	Percentage of weight to be deducted for: Sundry packing.	Cases.	Casks.	Linen, hair and mat bags. Single.	Double.	Treble.	Baskets or panniers. Single.	Double.
	SECTION III.								
	MANUFACTURES.								
153	Slates in wooden frames	—	15	—	—	—	—	—	—
154	Pottery ware	—	30	30	—	—	—	—	—
	» » in crates (baskets)	20	—	—	—	—	—	—	—
155	Earthenware (*faience*)								
156	Porcelain	—	45	45	—	—	—	—	—
157	Glasswares, with the exception of window glass								
	» in crates (baskets)	25	—	—	—	—	—	—	—
	Window and mirror glasses	—	20	—	—	—	—	—	—
	Mirror glasses in double cases	—	25	—	—	—	—	—	—
164	Nails: iron (also with copper heads and cast iron nails)	—	7	7	1	2	—	—	—
167	Wire of iron, steel, copper or brass, and wire nails	—	7	7	1	2	—	—	—
172	Scythes and sickles of every kind; chaff-cutters, and mowers	—	18	18	—	—	—	—	—
173	Tools used in trades etc., of iron or steel	—	7	7	—	—	—	—	—
175	Parts and fittings of machinery and apparatus	—	10	—	—	—	—	—	—
	Obs. By cases are understood such as consist of closed, not open-work sides.								
179	Corkwood, worked	—	—	—	5	10	12	—	—
222	Bugles and beads of every kind	—	12	12	—	—	—	—	—
225	Cosmetics, various:								
	a) in tins	12	—	—	—	—	—	—	—
	b) » glass vessels	30	—	—	—	—	—	—	—
	c) » stone »	40	—	—	—	—	—	—	—
	Obs. Cosmetics imported under this § in vessels of cut glass or porcelain, with gilding, painting, metallic stoppers or wrappers, and such like ornaments, pay duty inclusive of the weight of such vessels.								
226	Soap, not cosmetic	—	11	—	—	—	—	—	—
228	Children's toys	—	50	—	—	—	—	—	—
	Obs. The above allowance of 50 per cent is to be deducted from the gross weight, inclusive of the outer cases.								
238	Candles, of wax, stearine, paraffine etc., and torches with their inner paper wrappers and boxes and without the same.	—	20	—	—	—	—	—	—
239	Lucifer matches	—	10	10	2	4	6	—	—

GENERAL OBSERVATIONS.

I. All the goods enumerated in the foregoing Table and imported in the packing therein specified, are dutiable on their net weight, after deducting from the gross weight the per centage allowed for tare.

In cases, however, where both the gross and net weight are indicated in the Entry, and provided such weight agrees with the gross and net weight inserted in the merchant's invoice, the importer may claim to pay duty on the real net weight as shown in the Entry, if the difference between the latter and the weight obtained by deducting the proper allowance for tare be in excess of 3 per cent.

If after weighing the goods without their outward packing etc., there should really prove to be a difference of more than 3 per cent, the duty shall be calculated on the ascertained net weight; but, in the contrary case, it shall be levied on the gross weight, after deducting the percentage for tare shown in the Table.

The importer shall be bound to produce an exact copy of the Invoice abovementioned, signed by himself; and such copy shall be annexed by the Customs to the Entry made for the goods.

II. There shall be no deduction for tare on account of such light inner wrappers, packing, etc., not mentioned in the foregoing Table, as are not solely destined to preserve the goods during carriage and which the purchaser obtains together with the goods. Such inner wrappers include: the paper coverings of packets of tabacco and snuff; paper bags with sago; pasteboard boxes with percussion caps, metallic pens etc ; the paper wrappers and labels of chocolate, perfumery, etc.; the tin wrappers of cheese and other edibles. This rule does not apply to such wrappers, etc., specially mentioned in the Tariff as duty-free, or to such as are dutiable according to the material of which they are made.

III. The bags and paper in which tissues are packed, the boards and the sheets and rounds of pasteboard on which tissues, ribbons, lace and other goods are wound, are not taken into consideration in the assessment of duties, and therefore their weight shall be deducted from the gross weight of the goods. In order to ascertain the weight of such packing, it will suffice to weigh only a portion of it, provided the packing be similar in all the goods entered under one head.

IV. Goods, which, in addition to their outward packing, are imported in vessels, covers, pasteboard boxes, etc. and which are dutiable on their gross weight, are weighed for duty only with their inner packing.

V. Chemicals, drugs, and cosmetics imported in glass, stone and metallic vessels, packed in saw-dust, have the advantage of a deduction of ten per cent, in addition to the tare allowed on glass and other vessels.

TABLE B.

SHEWING THE DEDUCTIONS TO BE MADE FOR TARE

FROM THE GROSS WEIGHT OF CERTAIN GOODS EXPORTED FROM THE EMPIRE OF RUSSIA AND KINGDOM OF POLAND.

Paragraph of Tariff of duties on Exports.	Description of goods.	Percentage of weight to be deducted:
4.	Rags, pressed:	
	a) in bales, in matting, with 4 iron hoops	2½
	b) » » » sackcloth » 4 » »	1½
	c) » » » matting, without hoops	1
	Obs. No allowance for tare will be made on bales in sackcloth without hoops.	

IV. INDEX TO TARIFF OF IMPORT DUTIES.

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TO TARIFF OF CUSTOMS' DUTIES

ON

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*) Vaccine lymph can only be imported by special permission of local Medical authorities.

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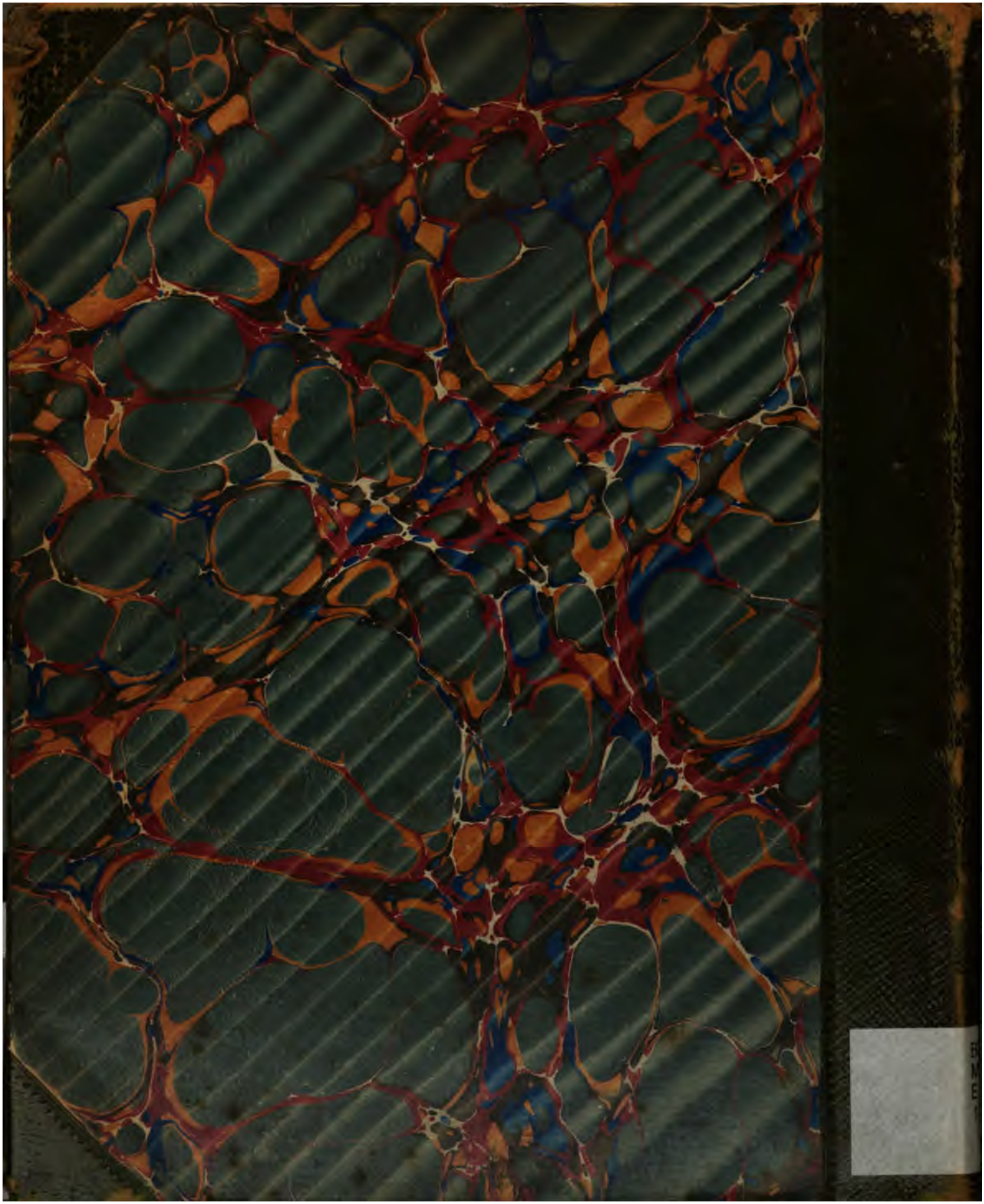
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